Annexure 3: Assessment of auditees' key controls at the time of the audit

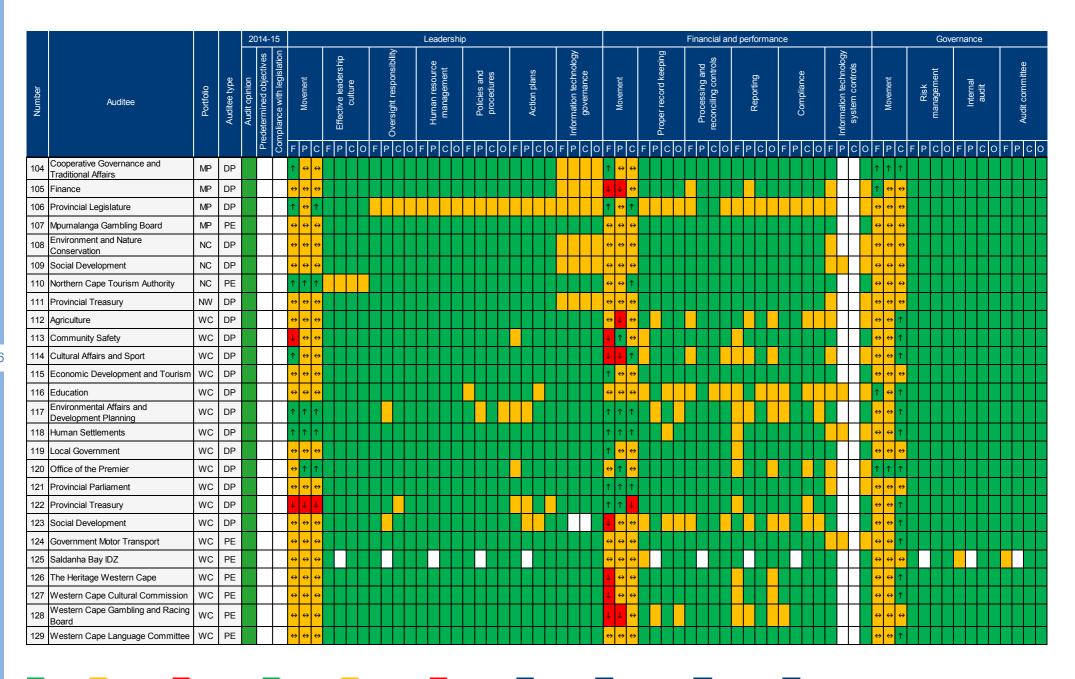
		_		20)14-15								Le	eade	ersh	nip _															Fina	anci	ial a	nd p	erfo	rma	nce										(Gove	erna	nce				
Number	Auditee	Portfolio	Auditee type	Audit opinion	Predetermined objectives Compliance with legislation	Movement		Effective leadership	culture		 Oversignt responsibility		000000000000000000000000000000000000000	Human resource	וומוומות מפונים		Policies and	procedures			Action plans			Information technology	governance	:	Movement		Proper record keeping			Processing and			Reporting	,		Compliance			Information technology	system controls		Movement		799	management	,		Internal audit				Audit committee
					Pre	F P	С	FP	С	O F		O F	F F	PC	О	F	Р	С	0	F	РС	О) F		СС	F	РС	C F	Р	СО	F	P	0 0	F	Р	СС	F	Р	С) F			O F	Р	С	FF	С	0	F	РС	0	F	P	0
udit	s conducted by the Auditor-Genera	l of So	outh A	frica	a - comp	leted	audi	its												Ė			İ	Ė																														İ
inar	ncially unqualified with no findings																																																					
1	Energy	Ntnl	DP			1 1	1																	Т	П	1	↔ ↑	١															•	→	÷									T
2	Environmental Affairs	Ntnl	DP			\leftrightarrow	\leftrightarrow																		П	\leftrightarrow	↔ ←	→															•	→ ↔	÷									
3	Government Communications and Information System	Ntnl	DP			1	1																			1	1	١															4	→ ↔	\leftrightarrow									
4	Parliament of the Republic of South Africa	Ntnl	DP			↔ ↑	1																			1	↔ 1	1															1	` ↑	1									
5	Planning, Monitoring and Evaluation	Ntnl	DP			↑ ↔	\leftrightarrow																		Ш	1	↔ 1	١															•	→ ↔	\leftrightarrow									
6	Public Service Commission	Ntnl	DP			↑ ↔	\leftrightarrow																			1	↔ 1	١															•	→	\leftrightarrow									
7	Science and Technology	Ntnl	DP			↑ ↔	1																		Ш	1	↓ ↑	١															•	→ ↔	\leftrightarrow									
8	Social Development	Ntnl	DP			↑ ↔	\leftrightarrow																			\leftrightarrow	↔ ←	→															•	→	\leftrightarrow									
9	Sport and Recreation South Africa	Ntnl	DP			\leftrightarrow	1																			1	1	١	Ц														J	. ↓	\downarrow									
10	Statistics South Africa	Ntnl	DP			1	\leftrightarrow																		Ш	↓	↔ ←	→			Ш												•	\rightarrow	\leftrightarrow									
11	The Presidency	Ntnl	DP			1	1																			1	1	١															•	→ ↔	\leftrightarrow									
12	Trade and Industry	Ntnl	DP			1	1																			1	↔ ←	→															•	→ ↔	\leftrightarrow									
13	Armaments Corporation of South Africa	Ntnl	PE			↑ ↔	\leftrightarrow				Ц															1	↔ 1	١			Ц												•	→ ↔	↔									
14	Artscape	Ntnl	PE			\leftrightarrow	1									L										\leftrightarrow	↔ 1	١			Ш												•	→	\leftrightarrow				Ш				Ш	
15	Banking Sector Education and Training Authority	Ntnl	PE			1	1	T							T						I		Ī			\leftrightarrow	1	١		T										L			•	→	÷									
16	Chemical Industries Education and Training Authority	Ntnl	PE			↑ ↔	1																			1	↔ 1	١															1	+	1									
17	Competition Commission	Ntnl	PE			1	÷																			1	1	_															•	→										
18	Council for Mineral Technology	Ntnl	PE			↑	+																			1	↑	→															4	→	+									
19	Council for Scientific and Industrial Research	Ntnl	PE			↔ ↔	\leftrightarrow																			\leftrightarrow	↔ ←	⇒															•	→	Output									
20	Council on Higher Education	Ntnl	PE			1	1																			1	↔ 1	1															•	→	÷									
21	Die Afrikaanse Taalmuseum	Ntnl	PE			1	1																			1	1	١															1	↔	1									
22	Disaster Relief Fund	Ntnl	PE			\leftrightarrow	\leftrightarrow	Ī																		↔	+	→				П											•	→	\leftrightarrow									Ī

Intervention required | 1 Improved | Unchanged | Regressed | Financial | Pinancial | Pinan

				201	14-15					Leadershi	n					Financial an	nd performan	ne ne			Gove	rnance	
				_				. <u>e</u>	oility		,		Хбс		ju		la periorman		ÁBC		0010	manoc	
Number	Auditee	Portfolio	Auditee type	Audit opinion	Predetermined objectives Compliance with legislation	- T		Effective leadership culture	Oversight responsibility	Human resource management	Policies and procedures	Action plans	Information technology governance	Movement (Proper record keeping	Processing and reconciling controls	Reporting	Compliance	Information technology system controls	Movement Movement	Risk management	Internal audit	Audit committee
23	Education, Training and Development Practices Sector Education and Training Authority	Ntnl	PE			→	→ ↔	FPCO	FPCO	FPCO	FPCO	FPCO	FPCO	↔ ↑ ↔	FIPICIO	F P C O	FPCO	FIPICIO	FPCO	+ + +	FPCO	FPCO	FPCO
24	Finance and Accounting Services Sector Education Training Authority	Ntnl	PE			1	\							\leftrightarrow \leftrightarrow						\leftrightarrow \leftrightarrow			
25	Freedom Park	Ntnl	PE			↑	→ ↑							↓ ↔ ↔						\uparrow \leftrightarrow \leftrightarrow	1111		
26	Government Printing Works	Ntnl	PE			1	→ ↑							↑ ↔ ↔						↑ ↑ ↔			
27	Guardians Fund	Ntnl	PE			1	\leftrightarrow							\leftrightarrow \leftrightarrow						\leftrightarrow \leftrightarrow			
28	Health and Welfare Sector Education and Training Authority	Ntnl	PE			↔ ′	↑							↔ ↑ ↑						\leftrightarrow \leftrightarrow			
29	Human Sciences Research Council	Ntnl	PE			↔	→ ↓							\leftrightarrow \leftrightarrow						\leftrightarrow \leftrightarrow			
30	Independent Regulatory Board for Auditors	Ntnl	PE			↔ ,	l ↓							\leftrightarrow \leftrightarrow \downarrow						\leftrightarrow \downarrow \leftrightarrow			
31	iSimangaliso Wetland Park Authority	Ntnl	PE			\	\leftrightarrow							\leftrightarrow \leftrightarrow						\leftrightarrow \leftrightarrow			
32	Land and Agricultural Bank of South Africa	Ntnl	PE			↓ .	1							↔ ↑ ↔						\leftrightarrow \leftrightarrow			
33	Legal Aid South Africa	Ntnl	PE			↔ •	\leftrightarrow							\leftrightarrow \downarrow \downarrow						\leftrightarrow \leftrightarrow			
34	Marine Living Resources Fund	Ntnl	PE			↔ ′	1 1							↔ ↑ ↑						\leftrightarrow \leftrightarrow			
35	Media, Information and Communication Technologies Sector Education and Training Authority	Ntnl	PE			1	1							↔ ↔ ↓				Ш		\leftrightarrow \leftrightarrow		Ш	
36	Medical Research Council of South Africa	Ntnl	PE			↔	↔ ↔							↓ ↓ ↔						\leftrightarrow \leftrightarrow			
37	National Arts Council of South Africa	Ntnl	PE			1	1							1 1						1 1			
38	National Consumer Tribunal	Ntnl	PE			+	↔							↔ ↔ ↑						\leftrightarrow \leftrightarrow			
39	National Credit Regulator	Ntnl	PE			↓	\leftrightarrow							\uparrow \leftrightarrow \leftrightarrow						\leftrightarrow \leftrightarrow			
40	National Energy Regulator of South Africa	Ntnl	PE			1	↔							\leftrightarrow \leftrightarrow						\leftrightarrow \leftrightarrow			
41	National Film and Video Foundation of South Africa	Ntnl	PE			↔	<i>↔</i>							\leftrightarrow \leftrightarrow						\leftrightarrow \leftrightarrow			
42	National Museum	Ntnl	PE			1	→ ↑							↔ ↔ ↑						↑ ↔ ↑			
43	National Nuclear Regulator	Ntnl	PE			1	\leftrightarrow							\leftrightarrow \leftrightarrow						\leftrightarrow \leftrightarrow			
44	National Research Foundation	Ntnl	PE			1	↔ ↔							\leftrightarrow \leftrightarrow						↔ ↔ ↓			
45	National Youth Development Agency	Ntnl	PE			1	1 1							↑ ↑ ↔						↑ ↔ ↑			
46	Office of the Ombud for Financial Service Providers	Ntnl	PE			↔	\leftrightarrow							↔ ↔ ↑						\leftrightarrow \leftrightarrow			

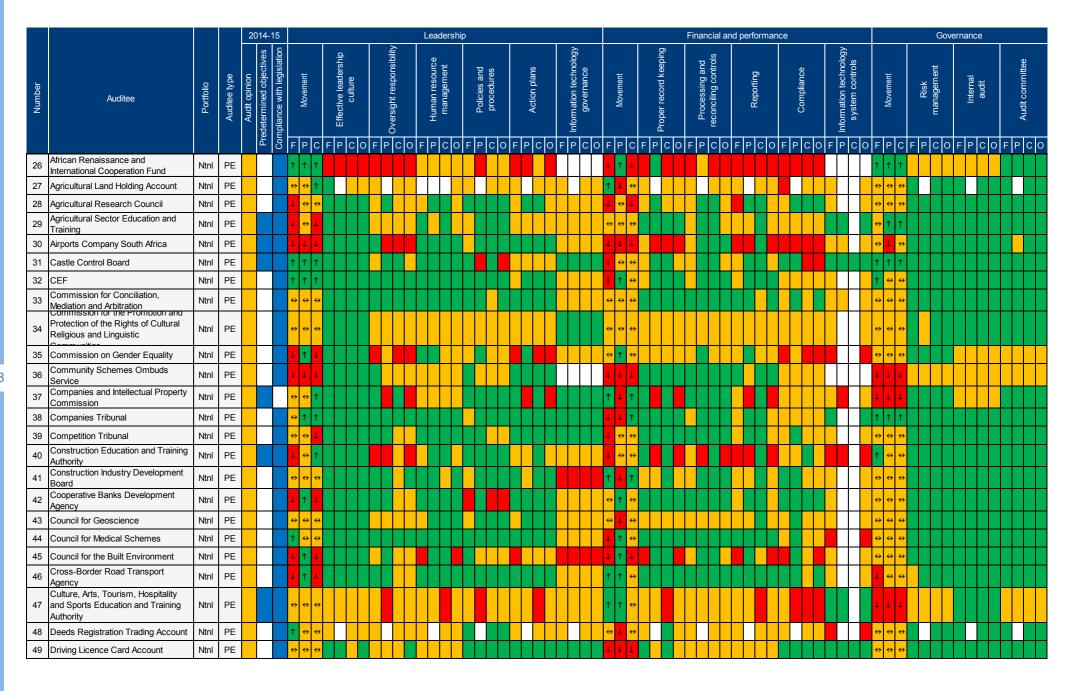
				2014	1-15				Leaders	hip					Financial ar	nd performar	nce			Gov	ernance	
Number	Auditee	Portfolio	Auditee type	Audit opinion	Compliance with legislation	Movement C	Effective leadership	Oversight responsibility	Human resource	Policies and procedures	Action plans	Information technology Overnance	Movement Movement	Proper record keeping	Processing and reconciling controls	Reporting	Compliance Compliance	Information technology system controls	Movement C	Risk management	Internal audit	Audit committee
47	Ports Regulator of South Africa	Ntnl	PE			1 1 1	FFCO	FFC			FFCO	FFCO	\leftrightarrow \uparrow \leftrightarrow		FIFICIO	PPCO		PCO	$ \begin{array}{c c} & P & C \\ & \leftrightarrow & \leftrightarrow \\ \end{array} $	FIFICIO		FFCO
48	President's Fund	Ntnl	PE			↑ ↔ ↔							\leftrightarrow \leftrightarrow						\leftrightarrow \leftrightarrow			
49	Quality Council for Trades and Occupations	Ntnl	PE			1 1 1							1 1						1 1			
50	Refugee Relief Fund	Ntnl	PE			\leftrightarrow \leftrightarrow							\leftrightarrow \leftrightarrow						\leftrightarrow \leftrightarrow			
51	Road Accident Fund	Ntnl	PE			↑ ↓ ↔							↑ ↓ ↔						\leftrightarrow \leftrightarrow			
52	Robben Island Museum, Cape Town	Ntnl	PE			1 1							\leftrightarrow \leftrightarrow \downarrow						↔ ↔ ↑			
53	Services Sector Education and Training Authority	Ntnl	PE			1 1		Ш					1 1						1 1			
54	Social Relief Fund	Ntnl	PE			\leftrightarrow							\leftrightarrow \leftrightarrow						\leftrightarrow \leftrightarrow			
55	South African Bureau of Standards	Ntnl	PE			↓ ↔ ↓							↓ ↔ ↔						\leftrightarrow \leftrightarrow			
56	South African Civil Aviation Authority	Ntnl	PE			\leftrightarrow \leftrightarrow							\leftrightarrow \downarrow \leftrightarrow						\leftrightarrow \leftrightarrow			
57	South African Local Government Association	Ntnl	PE			\leftrightarrow \leftrightarrow							\leftrightarrow \leftrightarrow						\leftrightarrow \leftrightarrow			
58	South African National Defence Force Fund	Ntnl	PE			\leftrightarrow \leftrightarrow							↑ ↔ ↔						\leftrightarrow \leftrightarrow			
59	South African Revenue Services (Own Account)	Ntnl	PE			↓ ↔ ↔							\leftrightarrow \leftrightarrow						\leftrightarrow \leftrightarrow			
60	South African Tourism	Ntnl	PE			↔ ↑ ↔			$\perp \downarrow \downarrow \downarrow \downarrow$	++++			↔ ↑ ↑		$\perp \downarrow \downarrow$				\leftrightarrow \leftrightarrow			
61	South African Weather Services	Ntnl	PE			1 1			$\perp \downarrow \downarrow \downarrow \downarrow$	++++			↔ ↑ ↑		$\perp \downarrow \downarrow$				\leftrightarrow \leftrightarrow			
62	State Diamond Trader	Ntnl	PE			↔ ↔ ↑			$\perp \!\!\!\perp \!\!\!\!\perp \!\!\!\!\perp \!\!\!\!\perp$	\bot			↓ ↔ ↑						\leftrightarrow \leftrightarrow			
63	State President Fund	Ntnl	PE			↔ ↔							\leftrightarrow \leftrightarrow						\leftrightarrow \leftrightarrow			
64	The Playhouse Company	Ntnl	PE			\leftrightarrow \leftrightarrow			$\perp \downarrow \downarrow \downarrow \downarrow$	++++		$\sqcup \sqcup$	\leftrightarrow \leftrightarrow		$\perp \downarrow \downarrow$			Ш	\leftrightarrow \leftrightarrow			
65	War Museum of the Boer Republics	Ntnl	PE		\perp	\leftrightarrow \leftrightarrow							\leftrightarrow \leftrightarrow						\leftrightarrow \leftrightarrow			
66	Provincial Legislature	EC	DP			1 1						$\sqcup \sqcup$	↔ ↑ ↑		$\perp \downarrow \downarrow$				1 1			
67	Safety and Liaison	EC	DP			↑ ↔ ↑				\bot			↑ ↔ ↑		$\perp \downarrow \downarrow$				↑ ↔ ↑			
68	Eastern Cape Gambling and Betting Board	EC	PE			↑ ↔ ↑							↑ ↔ ↑						↑ ↔ ↑			
69	Eastern Cape Socio Economic Consultative Council	EC	PE			\leftrightarrow \leftrightarrow							\leftrightarrow \leftrightarrow						\leftrightarrow \leftrightarrow			
70	Office of the Premier	FS	DP			↑ ↔ ↑							↑ ↔ ↑						↑ ↔ ↑			
71	Provincial Legislature	FS	DP		\perp	↓ ↔ ↔							\uparrow \leftrightarrow \leftrightarrow						\leftrightarrow \leftrightarrow			
72	Provincial Treasury	FS	DP			\leftrightarrow \leftrightarrow							\leftrightarrow \leftrightarrow						\leftrightarrow \leftrightarrow			
73	Public Works	FS	DP			1 1							1 1						\leftrightarrow \uparrow \leftrightarrow			
		Inter requi	vention ired	on	↑ Ir	nprove	d ↔ U	Inchange	ed 👃 F	Regressed	F Fina	ıncial	P Perfo	rmance	C Cor	mpliance	O Overa	II DP	= depar	tment	PE - pub	lic entity

				20	14-15					Leadership)					Financial ar	nd performan	ce			Gove	rnance	
Number	Auditee	Portfolio	Auditee type		Predetermined objectives Compliance with legislation	Movement	Effective leadershin	culture	Oversight responsibility	Human resource management	Policies and procedures	Action plans	Information technology governance	Movement	Proper record keeping	Processing and reconciling controls	Reporting	Compliance	Information technology system controls	Movement	Risk management	Internal audit	Audit committee
				•	g 8	F P C	FF	СО	F P C O	F P C O	F P C O	F P C O	F P C O	F P C	F P C O	F P C O	F P C O	F P C O	F P C O	F P C	F P C O	F P C O	F P C O
_	Sport, Arts, Culture and Recreation Free State Fleet Management	FS	DP			1 0	→							↓ ↔ ↔						\leftrightarrow \leftrightarrow			
75	Trading Entity	FS	PE			1								↓ ↔						↔ ↔			
76	Cooperative Governance and Traditional Affairs	GP	DP			↔ ↔	→	Ш						↔ ↔ ↔						↔ ↔ ↔		$\perp \! \! \! \! \! \perp \! \! \! \! \! \! \! \! \! \! \! \! \!$	
77	Economic Development	GP	DP			1 1	`						\perp	↑ ↔ ↑						↑ ↔ ↑			
78	Finance	GP	DP			1 1	١							1 1						1 1			
79	Office of the Premier	GP	DP			↔ ↔ ↔	→	Ш						\leftrightarrow \downarrow \leftrightarrow						\leftrightarrow \leftrightarrow			
80	Provincial Legislature	GP	DP			↔ ↔ ↔	→							\leftrightarrow \leftrightarrow						\leftrightarrow \leftrightarrow			
81	Provincial Treasury	GP	DP			↔ ↔ 1	١							↔ ↑ ↔						\leftrightarrow \leftrightarrow			
82	Social Development	GP	DP			↑ ↔ 1	١							↑ ↔ ↑						\leftrightarrow \leftrightarrow			
83	Constitutional Hill Development Company	GP	PE			↔ ↔ 1	١							↓ ↔ ↑						$\Theta \Theta \Theta$			
84	Cradle of Humankind Trading Entity	GP	PE			↔ ↔ ←	→							↑ ↔ ↔						\downarrow \downarrow \downarrow			
85	Dinokeng World Heritage Trading Entity	GP	PE			↑ ↔	→							\uparrow \uparrow \uparrow						\downarrow \downarrow \downarrow			
86	Gauteng Film Commission	GP	PE			1 1								↓ ↓ ↓						↔ ↓ ↔			
87	Gauteng Gambling Board	GP	PE			↑ ↔ 1	١							↑ ↓ ↔						\uparrow \uparrow \uparrow			
88	Gauteng Partnership Fund	GP	PE			↔ ↔	⇒							\leftrightarrow \leftrightarrow						\leftrightarrow \leftrightarrow			
89	Gauteng Tourism Authority	GP	PE			↑ ↔	⇒							↓ ↓ ↔						\leftrightarrow \leftrightarrow			
90	Gautrain Management Agency	GP	PE			↔ ↔	→							\leftrightarrow \leftrightarrow						↔ ↑ ↑			
91	Greater Newtown Development Company	GP	PE			↔ ↔	⇒							\leftrightarrow \leftrightarrow						\leftrightarrow \leftrightarrow			
92	Industrial Development Zone	GP	PE			↔ ↔ 1	١							↓ ↔ ↑						\leftrightarrow \leftrightarrow			
93	Supplier Park Development Co	GP	PE			↑ ↔ 1	`							↔ ↔ ↑						\leftrightarrow \leftrightarrow			
94	The Innovation Hub	GP	PE			↑ ↔ 1	`							\leftrightarrow \leftrightarrow						\leftrightarrow \leftrightarrow			
95	Cooperative Governance and Traditional Affairs	KZN	DP			1 1	١							1 1						1 1			
96	Provincial Treasury	KZN	DP			↔ ↔ ←	⇒							\leftrightarrow \leftrightarrow						\downarrow \downarrow \downarrow			
97	Amafa Akwazulu-Natali	KZN	PE			↓ ↔ ←	→							\leftrightarrow \leftrightarrow						↓ ↔ ↔			
98	Dube Tradeport Company	KZN	PE			1 1	١							\uparrow \uparrow \uparrow						\leftrightarrow \leftrightarrow			
99	KwaZulu-Natal Growth Fund Managers	KZN	PE			↔ ↔	→							\leftrightarrow \leftrightarrow						\leftrightarrow \leftrightarrow			
100	KwaZulu-Natal Tourism Authority	KZN	PE			↔ ↔ 1	\							\leftrightarrow \downarrow \downarrow						\leftrightarrow \leftrightarrow			
101	KZN Growth Fund Trust	KZN	PE			\leftrightarrow \leftrightarrow	→							\leftrightarrow \leftrightarrow						\leftrightarrow \leftrightarrow			
102	Trade and Investment KwaZulu-Natal	KZN	PE			1 1	`							1 1						↑ ↑ ↔			
103	Office of the Premier	LP	DP			1 1	\							1 1						\leftrightarrow \leftrightarrow			



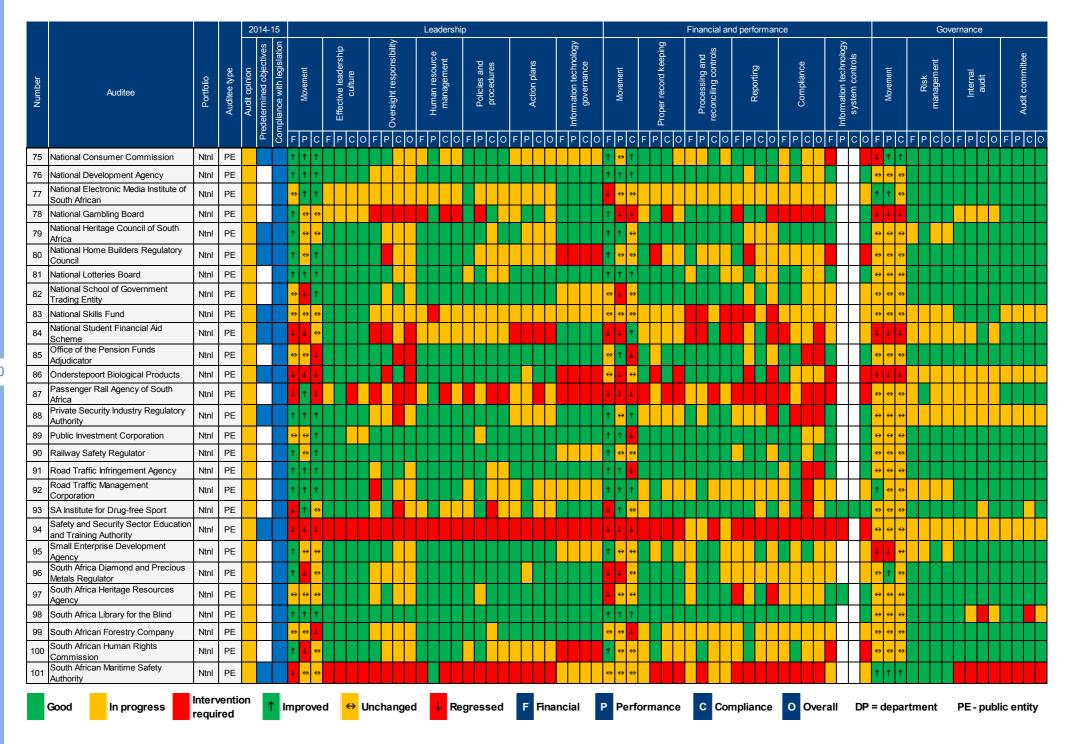


					14-15 						>-	_ L	_eade	rship						>			D			and p	erform	ance			> _			G	overna	ance	7		
Number	Auditee	Portfolio	Auditee type	Audit opinion	Predetermined objectives Compliance with legislation	F	Movement		culture	O F	Oversight responsibility	O F	Human resource			C procedures) F	Action plans	0	Пformation technology	Movement C		Proper record keeping		reconciling controls	0.5	Reporting	O F	Compliance	:10	T Information technology System controls	Movement		Risk management		المالية المالية المالية المالية المالية المالية المالية المالية المالية المالية المالية المالية المالية المالية	O F	Audit committee	
130	Western Cape Liquor Authority	WC	PE			<u> </u>	. ↑											. -			1 1 1 1						. •					1 1	↑		· .	.			
131	Western Cape Nature Conservation	WC				1	↑ ↔	H	$^{+}$					Н	T		T		H		I ↑ ↑	$^{++}$	$^{++}$	Н						Н		9 9	÷	++			+	$^{++}$	
	Board ncially unqualified with findings	***	' -					Н	ш					Ш	_	Щ	_	Ш	Ц		<u> </u>	Н	ш	ш									, i	ш	_			ш	
	1	Ntnl	DP		_								П		Ŧ	П	Ŧ		П											П				$\overline{}$	\top				
2	Agriculture, Forestry and Fisheries Arts and Culture	Ntnl	DP	Н	+	'	↓ 1	H	\blacksquare			+	H	₩	+	Н	+		Н		↓ ↓ ↔					\blacksquare				++		T T	1		+		+	+	
3	Basic Education	Ntnl	DP		+	•	* •	H	+				H	₩	+	Н	+		Н	-	Ψ Ψ Φ				П												+	+	
4	Cooperative Governance	Ntnl	DP		+	*	1 0	H					H	₩	+	Н	+		Н	+	ψ • • • •			н		Н			Н	Н		*	*			+		+	
5	Defence	Ntnl	DP			'	H H	H	+					H	+	H	+	H	Н			Н	+	+	\blacksquare		+					1 1	1	+++		+	+	Н	
6	Economic Development	Ntnl	DP			\leftrightarrow	↔ ↑	H	++					H		Н			Н		1 1 6		++	++	+							1 0	1	+++			+	Н	
7	Health	Ntnl	DP			θ	0 0	H	++			+		H		Н			Н		1 0			Н		+						1 1	ı,				H	++	
8	Higher Education and Training	Ntnl	DP			1	↔ 1	H	+					Н		H			H	+++	1 ↑ 1									Н		1 ↔	\leftrightarrow					++	
9	Human Settlements	Ntnl	DP	H	+	1	↑ J	H	+					Н		H	+		Н		↑ ↓ ↓	Н	Н		+							1 1	1	+++	+		Ŧ	+	
10	Independent Police Investigative Directorate	Ntnl	DP			1	↑ ↑		Ħ			T		Ħ	Ť	Ħ	t		П		1 1 1	П	Ħ	Ħ						П		1 1	1					Ħ	
11	Justice and Constitutional Development	Ntnl	DP			↔	↑ ↔														↔ ↑ ↓											1 1	1						
12	Labour	Ntnl	DP			1	\leftrightarrow							Ш					Ц		↔ ↓ ↔									Ш		↔↓	↓						
13	Mineral Resources	Ntnl	DP			Ţ	\leftrightarrow		Ш					Ш		Ш			Ц		↓ ↔ ↔	•		Ш						Ш		\leftrightarrow \leftrightarrow	\leftrightarrow	Ш				Ш	
14	National School of Government	Ntnl	DP			↔	↓ ↔		Ш					Ш		Ш			Ц		↔ ↓ ↔	·	Ш	Ш						Ш		\leftrightarrow \leftrightarrow	\leftrightarrow	Ш				Ш	
15	National Treasury	Ntnl	DP			1	\leftrightarrow	Ш						Ш		Ш			Ш		↑ ↔ ↔	•										\leftrightarrow \leftrightarrow	\leftrightarrow	Ш					
16	Police	Ntnl	DP			\leftrightarrow	↑ ↔	Ш						Ш		Ш			Ш		↔ ↑ ↔	•								Ш		\leftrightarrow \leftrightarrow	\leftrightarrow	Ш					
17	Public Enterprises	Ntnl	DP			\leftrightarrow	↑ ↓	Ш	Ш					Ш		Ш			Ц		↔ ↔ ↓	Ц		Ш						Ш		\leftrightarrow \leftrightarrow	\leftrightarrow	Ш				Ш	
18	Public Service and Administration	Ntnl	DP			\leftrightarrow	↑ ↔		Ш					Ц		Ш			Ц		↓ ↔ ↓	Ш		Ш						Ш		1 ↔	1	Ш				Ш	
19	Public Works	Ntnl	DP			1	1 1		Ш				Ш	Ш					Ц		1 1	Ш			Ш				Ш	Ш		1 1	1	Ш				Ш	
20	Rural Development and Land Reform	Ntnl	DP			\leftrightarrow	\leftrightarrow							Ш					Ц		↓ ↓ ↔	·										\leftrightarrow \leftrightarrow	\leftrightarrow	Ш					
21	Telecommunications and Postal Services	Ntnl	DP			1	↓ ↑														↑ ↔ ↑											1	1	Ш				Ц	
22	Tourism	Ntnl	DP			↔	\leftrightarrow							П		П					↓ ↑ ↓											\leftrightarrow	\leftrightarrow						
23	Traditional Affairs	Ntnl	DP			↔	\leftrightarrow							Ц					Ц		\leftrightarrow \leftrightarrow	•								Ц		\leftrightarrow \leftrightarrow	\leftrightarrow						
24	Transport	Ntnl	DP			1	1									Ц					1 1											\leftrightarrow \leftrightarrow	\leftrightarrow						
25	Women	Ntnl	DP			\leftrightarrow	\downarrow \leftrightarrow														↓ ↔ ↓											↓ ↓	↓						

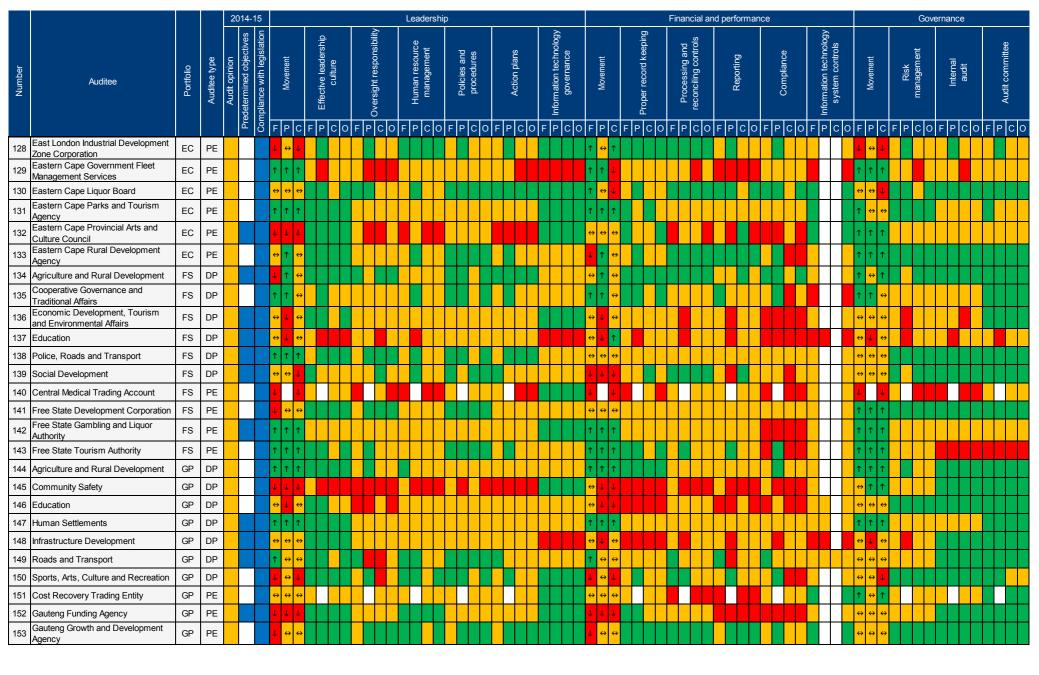




				201	14-15						ا	Leaders	ship							Financial a	and perfe	orman	се					Go	vernanc	:e	
Number	Auditee	Portfolio	Auditee type	Audit opinion	Predetermined objectives	oripirance with registration	Movement		culture	Oversight responsibility		Human resource management		Policies and procedures	Action plans		Information technology governance	Movement	Proper record keeping	A Processing and reconciling controls		Simple	Compliance		Information technology		Movement	Risk management	1 Internal		Audit committee
50	Education Labour Relations Council	Ntnl	PE		- C) F	P	3 F		FP	COF	PC	OF	PCC	PPC	; 0	FPCC	FPC	FPC) F P	CO	FP	CO	F P (CO	FPC	FPC)	CO	FPCO
-	Electoral Commission	Ntnl	PE		+	1	ı.				++					Н		₩ ₩			+			+		+	ψ I Ψ		+		
52	Energy and Water Sector Education	Ntnl	PE		+	÷	ı,	,								Н		1	+++					+		_	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				
	and Training Authority				_	*	Ψ	'	+		-		+			Н										_	1 1 1				
53	Equalisation Fund Fibre Processing Manufacturing	Ntnl	PE			1	\leftrightarrow	0								Н		↓ ↔ ↔	_				-			_	\leftrightarrow				
54	Sector Education and Training Authority	Ntnl	PE			1	\leftrightarrow	î.										\leftrightarrow \leftrightarrow									↓ ↔ ↔				
55	Film and Publication Board	Ntnl	PE			Ţ	\leftrightarrow	↔										↓ ↔ ↔									\leftrightarrow \leftrightarrow				
56	Financial and Fiscal Commission	Ntnl	PE			1	1	1										\leftrightarrow \uparrow \leftrightarrow									\leftrightarrow \leftrightarrow				
57	Financial Intelligence Centre	Ntnl	PE			↔	\leftrightarrow	↔								Ш		↑ ↔ ↑									\downarrow \downarrow \downarrow				
58	Financial Services Board	Ntnl	PE			1	\downarrow	l										↓ ↔ ↓									\leftrightarrow \downarrow \leftrightarrow				
59	Food and Beverages Manufacturing Industry Sector Education Training Authority	Ntnl	PE			1	Output	ı										↓ ↔ ↔									↔ ↔ ↓				
60	Government Technical Advisory Centre	Ntnl	PE																												
61	Independent Communications Authority of South Africa	Ntnl	PE			↔	↓	ı										↑ ↓ ↓									\uparrow \uparrow \uparrow	Ш			
62	Insurance Sector Education and Training Authority	Ntnl	PE			1	↔	↔										↓ ↔ ↑									\leftrightarrow \leftrightarrow				
63	International Trade Administration Commission	Ntnl	PE			Ţ	\leftrightarrow	1			Ш							↓ ↔ ↑			Ш						\leftrightarrow \leftrightarrow		Ш		
64	Local Government Education and Training Authority	Ntnl	PE			1	1	\leftrightarrow										↑ ↑ ↔									↑ ↑ ↔				
65	Luthuli Museum	Ntnl	PE			Ţ	\downarrow	L										\downarrow \downarrow \downarrow									↓ ↓ ↓				
66	Manufacturing Engineering and Related Services Education and Training Authority	Ntnl	PE			1	÷	î										↓ ↔ ↑									\uparrow \leftrightarrow \leftrightarrow				
67	Market Theatre Foundation	Ntnl	PE			÷	↔	↔								Ш		\leftrightarrow \leftrightarrow									\leftrightarrow \leftrightarrow				
68	Media Development and Diversity Agency	Ntnl	PE			Ţ	↓	L										↓ ↑ ↓									↓ ↔ ↔				
69	Mine Health and Safety Council	Ntnl	PE			÷	↔	↔										1 1									\leftrightarrow \leftrightarrow				
70	Mining Qualifications SETA	Ntnl	PE			+	\leftrightarrow	↔										\leftrightarrow \leftrightarrow									\leftrightarrow \leftrightarrow				
71	Mnambithi TVET College	Ntnl	PE															\downarrow \leftrightarrow									\leftrightarrow				
72	Municipal Demarcation Board	Ntnl	PE			1	↓	L										1 1									\leftrightarrow \leftrightarrow				
73	Municipal Infrastructure Support Agency	Ntnl	PE			+	\leftrightarrow	\leftrightarrow										\leftrightarrow \leftrightarrow									1 1				
74	National Agricultural Marketing Council	Ntnl	PE			\leftrightarrow	\leftrightarrow	î 📗										\leftrightarrow \uparrow \leftrightarrow									\leftrightarrow \leftrightarrow				



				20	14-15						Lea	adership						Financial ar	nd performan	ce			Gove	rnance	
Number	Auditee	Portfolio	Auditee type	Audit opinion	Predetermined objectives		Movement		culture	Oversight responsibility		management	Policies and procedures	Action plans	Information technology governance	Movement	Proper record keeping	Processing and reconciling controls	Reporting	Compliance	Information technology system controls	Movement	Risk management	Internal audit	Audit committee
	South African National Biodiversity	l			<u> </u>	F	P	FF	СО	F P C O	FP	СО	F P C	0 F P C 0	F P C O	F P C	F P C O	F P C O	F P C O	F P C O	F P C O	F P C	F P C O	F P C O	F P C O
102	Institute	Ntnl	PE			↔	↓ ←	>				Ш				↓ ↔ ↓						\leftrightarrow \leftrightarrow			
103	South African National Energy Development Institute	Ntnl	PE			↓	*	→								↑ ↓ ↔						\leftrightarrow \leftrightarrow			
104	South African National Parks	Ntnl	PE			1	1)								↑ ↑ ↔						\leftrightarrow \leftrightarrow			
105	South African Qualifications Authority	Ntnl	PE			↔	↑ J		Н			Ш				↓ ↑ ↔						\uparrow \leftrightarrow \leftrightarrow			
106	South African Social Security Agency	Ntnl	PE			1	1)								1 1						1 1			
107	South West Gauteng TVET College	Ntnl	PE			1	1									1						1			
108	Special Investigating Unit	Ntnl	PE			1	1									\uparrow \uparrow \uparrow						\uparrow \uparrow \uparrow			
109	State Information Technology Agency	Ntnl	PE			↔	↔ 1									↓ ↔ ↑						\leftrightarrow \leftrightarrow			
110		Ntnl	PE			J	↓ 1	·			Ш					\downarrow \downarrow \downarrow						\downarrow \downarrow \downarrow			
111	The South African International Marketing Council Trust/Brand South Africa	Ntnl	PE			1	1				П	Ш				↔ ↑ ↑				Ш		\uparrow \leftrightarrow \leftrightarrow		ш	
112	The South African National Roads Agency	Ntnl	PE			1	↔)								↑ ↔ ↔						↑ ↔ ↑			
113	Transport Education and Training Authority	Ntnl	PE			1	↔ ←)								↑ ↓ ↔						↑ ↓ ↔			
114	Unemployment Insurance Fund	Ntnl	PE			1	↔ 1					Ш				↔ ↓ ↔						\leftrightarrow \leftrightarrow			
115	Universal Service and Access Agency of South Africa	Ntnl	PE			1	1					Ш				\uparrow \leftrightarrow \leftrightarrow						\leftrightarrow \leftrightarrow			
116	Universal Service and Access Fund	Ntnl	PE			1	↓ •	>								↑ ↔ ↓						\uparrow \leftrightarrow \leftrightarrow			
117	Water Research Commission	Ntnl	PE			1	1	→								\leftrightarrow \uparrow \leftrightarrow						\leftrightarrow \leftrightarrow			
118	Water Trading Account	Ntnl	PE			1	↑ •	>				Ш				↑ ↔ ↔						↑ ↔ ↑			
119	Cooperative Governance and Traditional Affairs	EC	DP			Ţ	1		Ш			Ш				\leftrightarrow \downarrow \downarrow						\leftrightarrow \leftrightarrow			
120	Economic Development, Environmental Affairs and Tourism	EC	DP			Ţ	↔	→								↓ ↓ ↓						\leftrightarrow \leftrightarrow			
121	Human Settlements	EC	DP			\leftrightarrow	1									\leftrightarrow \leftrightarrow						\leftrightarrow \leftrightarrow			
122	Office of the Premier	EC	DP			↓	↔ 1									↓ ↓ ↓						↓ ↔ ↓			
123	Provincial Treasury	EC	DP			+	↓ 1	·								\leftrightarrow \downarrow \leftrightarrow						\leftrightarrow \downarrow \downarrow			
124	Rural Development and Agrarian Reform	EC	DP			\leftrightarrow	↔ ←	→								\uparrow \leftrightarrow \leftrightarrow						\leftrightarrow \leftrightarrow			
125	Social Development	EC	DP			↓	↓ •	→								↑ ↓ ↔						↑ ↓ ↔			
126	Sport, Recreation, Arts and Culture	EC	DP			\leftrightarrow	↔ ←	→								\uparrow \leftrightarrow \leftrightarrow						\leftrightarrow \leftrightarrow			
127	Transport	EC	DP			Ţ	↔	→								\downarrow \leftrightarrow						\leftrightarrow \leftrightarrow			















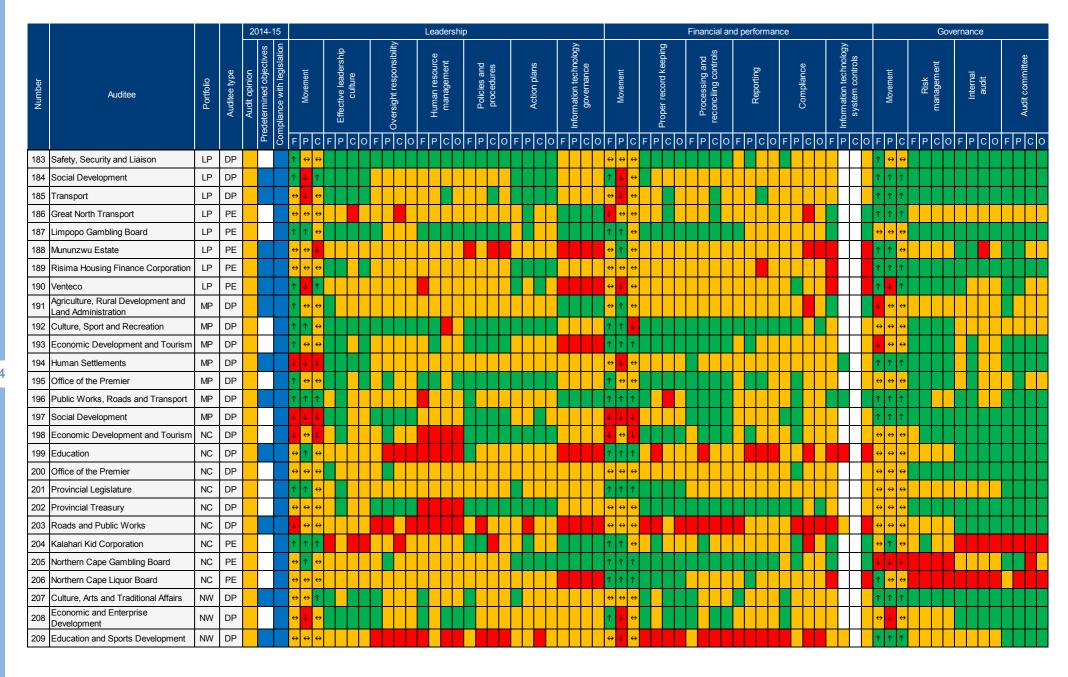






PE - public entity

				20	14-15				Leadershi	р					Financial ar	nd performan	ice			Gove	ernance	
Number	Auditee	Portfolio	Auditee type	nion	Predetermined objectives Compliance with legislation	H Movement	T Effective leadership culture	1 d Oversight responsibility	Human resource management	Policies and procedures	Action plans	Information technology Sovernance	Movement C	H Proper record keeping	Processing and controls	Reporting	Compliance	Information technology System controls O	Movement C	т Risk management O	ח Internal audit	Audit committee
154	Gauteng Housing Fund	GP	PE			\leftrightarrow \leftrightarrow							\leftrightarrow \leftrightarrow \leftrightarrow						\leftrightarrow \leftrightarrow \leftrightarrow			
155	Gauteng Liquor Board	GP	PE			↑ ↔ ↑							\leftrightarrow \leftrightarrow						\leftrightarrow \leftrightarrow			
156	Gauteng Medical Supplies Depot	GP	PE			1 1 1							\uparrow \leftrightarrow \leftrightarrow						\leftrightarrow \leftrightarrow			
157	Agriculture and Rural Development	KZN	DP			↓ ↔ ↑							\leftrightarrow \uparrow \leftrightarrow						↓ ↓ ↓			
158		KZN	DP			↑ ↑ ↓							↓ ↔ ↓						↓ ↓ ↓			
159	Economic Development, Environmental Affairs and Tourism	KZN	DP			↑ ↑ ↓							\leftrightarrow \uparrow \leftrightarrow						↔ ↔ ↑			
160		KZN	DP			↑ ↑ ↔							↔ ↑ ↑						\leftrightarrow \leftrightarrow			
161	Human Settlements	KZN	DP			\leftrightarrow \uparrow \leftrightarrow							$\uparrow \leftrightarrow \uparrow$						↓ ↓ ↓			
162	Office of the Premier	KZN	DP			↑ ↑ ↔							↓ ↑ ↓						↓ ↓ ↓			
163	Public Works	KZN	DP			1 1							1 1						↓ ↓ ↓			
164	Sport and Recreation	KZN	DP			1 1							\uparrow \uparrow \uparrow						↓ ↓ ↓			
165	The Royal Household	KZN	DP			1 1							\downarrow \downarrow \downarrow						↓ 			
166		KZN	PE			\uparrow \uparrow \uparrow							\uparrow \uparrow \uparrow						1 1			
167	KwaZulu-Natal Gaming and Betting Board	KZN	PE			\downarrow \downarrow \downarrow			Ш				↑ ↓ ↔		ш				\leftrightarrow \downarrow \downarrow			
168	KwaZulu-Natal Nature Conservation Board	KZN	PE			\leftrightarrow \leftrightarrow							↓ ↔ ↓						\leftrightarrow \leftrightarrow			
169	KwaZulu-Natal Provincial Pharmaceutical Supply Depot	KZN	PE			↑ ↓ ↑							1 1						↑ ↔ ↔			
170	KwaZulu-Natal Sharks Board	KZN	PE			↑ ↔ ↑							↑ ↔ ↑						↓ ↓ ↓			
171	KZN Film Company	KZN	PE			1 1	$\perp \downarrow \downarrow$						1 1						↑ ↑ ↑			
-	KZN Housing Fund	KZN	PE			1 1	$\perp \! \! \! \! \! \! \! \! \! \! \! \! \! \! \! \! \! \! \!$						↑ ↔ ↑						↓ ↓ ↓			
	KZN Liquor Authority	KZN	PE			↑ ↔ ↔	$\perp \downarrow \downarrow$						↑ ↓ ↑	+++					↓ ↓ ↓			
	Mjindi Farming	KZN	PE			↓ ↔ ↓							↓ ↓ ↔						↑ ↔ ↔			+++
175	Moses Kotane Institute	KZN	PE			\leftrightarrow \leftrightarrow							\leftrightarrow \leftrightarrow						\leftrightarrow \leftrightarrow			
176	The KwaZulu-Natal Royal Household Trust	KZN	PE			↓ ↓ ↓							\leftrightarrow \leftrightarrow						\leftrightarrow \leftrightarrow			
	Agriculture	LP	DP			↑ ↔ ↔							\uparrow \leftrightarrow \leftrightarrow						↑ ↑ ↔			
170	Cooperative Governance, Human Settlements and Traditional Affairs	LP	DP			1 1 T							↓ ↓ ↓						↔ ↑ ↑			
179	Economic Development, Environment and Tourism	LP	DP			↑ ↔ ↔							\uparrow \leftrightarrow \leftrightarrow						\leftrightarrow \leftrightarrow			
180	Health	LP	DP			↑ ↔ ↔							\uparrow \leftrightarrow \leftrightarrow						1 1			
	Provincial Legislature	LP	DP			↑ ↓ ↑							\leftrightarrow \leftrightarrow						\leftrightarrow \leftrightarrow			
182	Provincial Treasury	LP	DP			↓ ↑ ↑							↓ ↔ ↔						\uparrow \leftrightarrow \leftrightarrow			









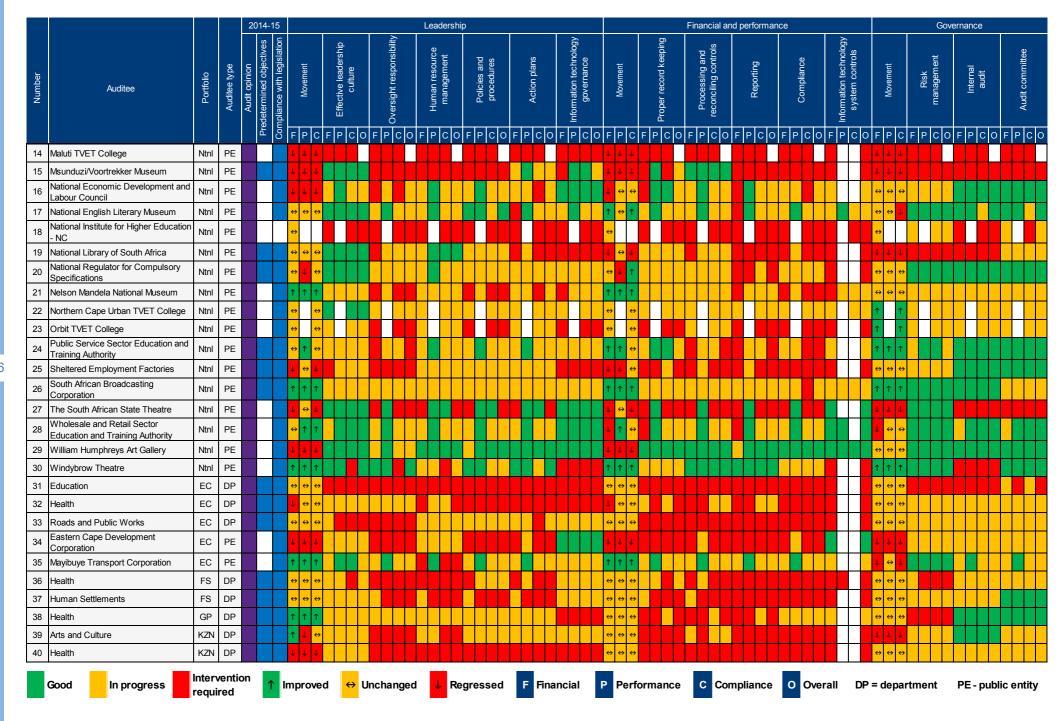






PE - public entity

210 Health N 211 Local Government and Human Settlements			Audit opinion 50	Compliance with legislation	Movement		Effective leadership culture		sponsibility	Leaders conrce nent				logy		guio	1	nd performan		ogy			ernance	
211 Local Government and Human Settlements			Δ						Oversight responsibility	Human resource management		procedures	Action plans	Information technology governance	Movement	Proper record keeping	Processing and reconciling controls	Reporting	Compliance	Information technology system controls	Movement	Risk management	Internal audit	Audit committee
211 Local Government and Human Settlements				. ც	F P	CF	PC	O F F	CO	FPC	O F P	СО	F P C O	F P C C) F P C	F P C O	F P C O	F P C O	F P C O	F P C O	F P C	F P C O	F P C O	F P C O
Settlements	VVV	DP	+		↓ ←	* *									+ + + +						T T T			
		DP			ψ ψ	1						Ш			↓ ↓ ↓						ТТТТ			
		DP			↔ ↔	→	+++	+	+++	+++	++		+++	+++	\leftrightarrow \leftrightarrow	+++					↑ ↑ ↑ .		+++	
B 15 1 1 1 1 1 1		DP			↔ ↔	→		+	+++		-				\leftrightarrow \leftrightarrow						1 1 1		+++	
Development N		DP			↔ ↔	↔ ↔	Ш								\leftrightarrow \leftrightarrow						1 1			
215 Social Development N		DP			1	1									↔ ↑ ↑						↑ ↑ ↑			
		DP			Ш				Ш	ш	ш	ш												
		PE			↓ ↔	• ↓									\leftrightarrow \downarrow \leftrightarrow						↔ ↑ ↑			
·	١W	PE			1 1	1									\leftrightarrow \uparrow \leftrightarrow						↓ ↓ ↓		$\perp \downarrow \downarrow$	
North West Directorate of 219 Entrepreneurial Development in Natural Resources	١W	PE			↔ ↑	1									\leftrightarrow \leftrightarrow						\leftrightarrow \leftrightarrow			
220 North West Gambling Board N	١W	PE			↓ ↓	↓									\downarrow \downarrow \downarrow						\downarrow \leftrightarrow \downarrow			
221 North West Provincial Aids Council N	١W	PE			↑ ↔	1						Ш			\uparrow \leftrightarrow \leftrightarrow						\leftrightarrow \leftrightarrow			
222 North West Star N	١W	PE			↓ ↔	• ↓									↑ ↑ ↔						↔ ↑ ↔			
	٧C	DP			↔ ↓	\leftrightarrow									\leftrightarrow \leftrightarrow						\leftrightarrow \leftrightarrow			
224 Western Cape Tourism, Trade and Investment Promotion Agency	NC	PE			1	\leftrightarrow									↓ ↓ ↑						\leftrightarrow \leftrightarrow			
Qualified with findings																								
1 Civilian Secretariat for Police N	Vtnl	DP																						
	Vtnl	DP			1 1	↓									↓ ↔ ↓						\leftrightarrow \leftrightarrow \downarrow			
3 International Relations and Cooperation	Vtnl	DP			↓ ↔	↓									\leftrightarrow \downarrow						↔ ↔ ↑			
	Vtnl	DP			↔ ↑	\leftrightarrow									\leftrightarrow \leftrightarrow						↓ ↓ ↓			
5 Water Affairs N	Vtnl	DP			0	\leftrightarrow									\leftrightarrow \leftrightarrow						\leftrightarrow \leftrightarrow			
6 Boxing South Africa N	Vtnl	PE			↓ ↔	\									\leftrightarrow \leftrightarrow						↓ ↓ ↓			
		PE			1	\leftrightarrow									1						\leftrightarrow			
8 Ditsong: Museums of South Africa N	Vtnl	PE			1	↓									\downarrow \downarrow \downarrow						\downarrow \downarrow \downarrow			
9 Esayidi TVET College N	Vtnl	PE			1	↓									1 1						\leftrightarrow \leftrightarrow			
10 Ingonyama Trust Board N	Vtnl	PE			↔ ↑	\leftrightarrow									↓ ↑ ↔						\downarrow \leftrightarrow \downarrow			
11 Iziko Museums of Cape Town N	Vtnl	PE			1	\leftrightarrow									↓ ↓ ↔						\downarrow \downarrow \downarrow			
12 KwaZulu-Natal Museum N	Vtnl	PE			⇔ ⇔	\leftrightarrow									↓ ↔ ↓						\leftrightarrow \leftrightarrow			
13 Lovedale TVET College N	Vtnl	PE			\uparrow \uparrow	1									\uparrow \uparrow \uparrow						\leftrightarrow \leftrightarrow			



				20	14-15					Leadersh	ip					Financial ar	nd performan	ce			Gove	rnance	
Number	Auditee	Portfolio	Auditee type	Audit opinion	Predetermined objectives Compliance with legislation	; -	ъ Movement О	Effective leadership	1 T Oversight responsibility O	Human resource	Policies and O procedures	Action plans	ா Information technology O governance O	Movement C	The Proper record keeping O	Processing and reconciling controls	Reporting O	Compliance	т Information technology system controls O	мометент Мометент С	Risk management	Internal audit	Audit committee
41	Provincial Legislature	KZN	DP		U		↔ ↓							↓ ↔ ↑						↓ ↓ ↓			
_	Social Development	KZN	DP			↓	1 1							↓ ↓ ↓						↓ ↓ ↓			
43	Transport	KZN	DP			J	↔ ↓							\leftrightarrow \downarrow \downarrow						\leftrightarrow \uparrow \leftrightarrow			
44	Traditional Levies and Trust Account	KZN	PE			1	1							1						↑ ↑			
45	Public Works, Roads and Infrastructure	LP	DP			\leftrightarrow	↔ ↔							\leftrightarrow \leftrightarrow						\leftrightarrow \leftrightarrow			
46	Sport, Arts and Culture	LP	DP			1	\leftrightarrow							\leftrightarrow \leftrightarrow						\leftrightarrow \leftrightarrow			
47	Corridor Mining Resources	LP	PE			1	\leftrightarrow							\leftrightarrow \uparrow \leftrightarrow						↔ ↑ ↔			
48	Limpopo Tourism Agency	LP	PE			↔	↔ ↑							\leftrightarrow \leftrightarrow						↓ ↓ ↓			
49	Community Safety, Security and Liaison	MP	DP			÷	\leftrightarrow							\leftrightarrow \leftrightarrow						\leftrightarrow \leftrightarrow			
50	Education	MP	DP			1	\downarrow							\leftrightarrow \leftrightarrow						\leftrightarrow \leftrightarrow			
51	Health	MP	DP			\leftrightarrow	\leftrightarrow							\leftrightarrow \leftrightarrow						\downarrow \downarrow \downarrow			
52	Mpumalanga Economic Growth Agency	MP	PE			÷	↔↓	Ш						\downarrow \downarrow \downarrow						\downarrow \downarrow \downarrow			
53		MP	PE			1	1 1							↓ ↓ ↓						\leftrightarrow \leftrightarrow			
54	Mpumalanga Tourism and Parks Agency	MP	PE			↔	↓ ↓							↓ ↓ ↔						\leftrightarrow \leftrightarrow			
55	Agriculture, Land Reform and Rural Development	NC	DP			1	$\downarrow \mid \downarrow \mid$	Ш						$\downarrow \mid \downarrow \mid \downarrow \mid$						\leftrightarrow \leftrightarrow			
56	Cooperative Governance, Human Settlements and Traditional Affairs	NC	DP			\leftrightarrow	\leftrightarrow							\leftrightarrow \leftrightarrow						\leftrightarrow \leftrightarrow			
57	Health	NC	DP			↓	↑ ↓							\leftrightarrow \leftrightarrow \downarrow						↔ ↓ ↓			
58	Sport, Arts and Culture	NC	DP			\leftrightarrow	\leftrightarrow							\leftrightarrow \leftrightarrow						↑ ↔ ↔			
59	Transport, Safety and Liaison	NC	DP			1	\leftrightarrow	ш						↓ ↓ ↔						↑ ↔ ↔			
60	McGregor Museum	NC	PE			↓	\leftrightarrow							↓ ↔ ↔						↓ ↔ ↔			
61	Northern Cape Economic Development, Trade and Investment Promotion Agency	NC	PE			↓	\leftrightarrow		Ш	Ш				\leftrightarrow \leftrightarrow	Ш					\downarrow \leftrightarrow \leftrightarrow			
62	Community Safety and Transport Management	NW	DP			↓	1							1 1						\leftrightarrow \leftrightarrow			
63		NW	DP			↔	\leftrightarrow							\leftrightarrow \leftrightarrow						\leftrightarrow \leftrightarrow			
64	North West Provincial Arts and Cultural Council	NW	PE			÷	↔ ↔							\leftrightarrow \leftrightarrow						\leftrightarrow \leftrightarrow			
	· ·	NW	PE			J	↔↓							\leftrightarrow \downarrow \leftrightarrow						↔ ↑ ↑			
66	North West Youth Development Trust	NW	PE			\leftrightarrow	\leftrightarrow							\leftrightarrow \leftrightarrow						\leftrightarrow \leftrightarrow			
67	' '	NW	PE			\leftrightarrow	\leftrightarrow							\leftrightarrow \leftrightarrow						\leftrightarrow \leftrightarrow			
68	Western Cape Housing Development Fund	WC	PE			↔	↔							\downarrow \leftrightarrow \downarrow						\downarrow \leftrightarrow			

