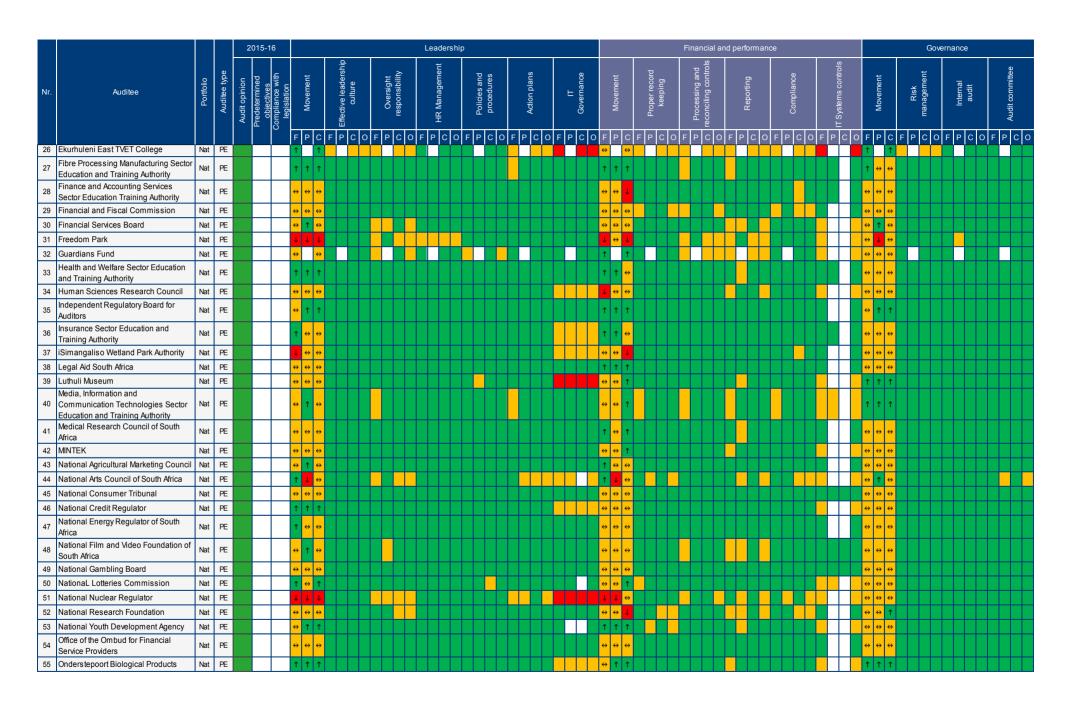
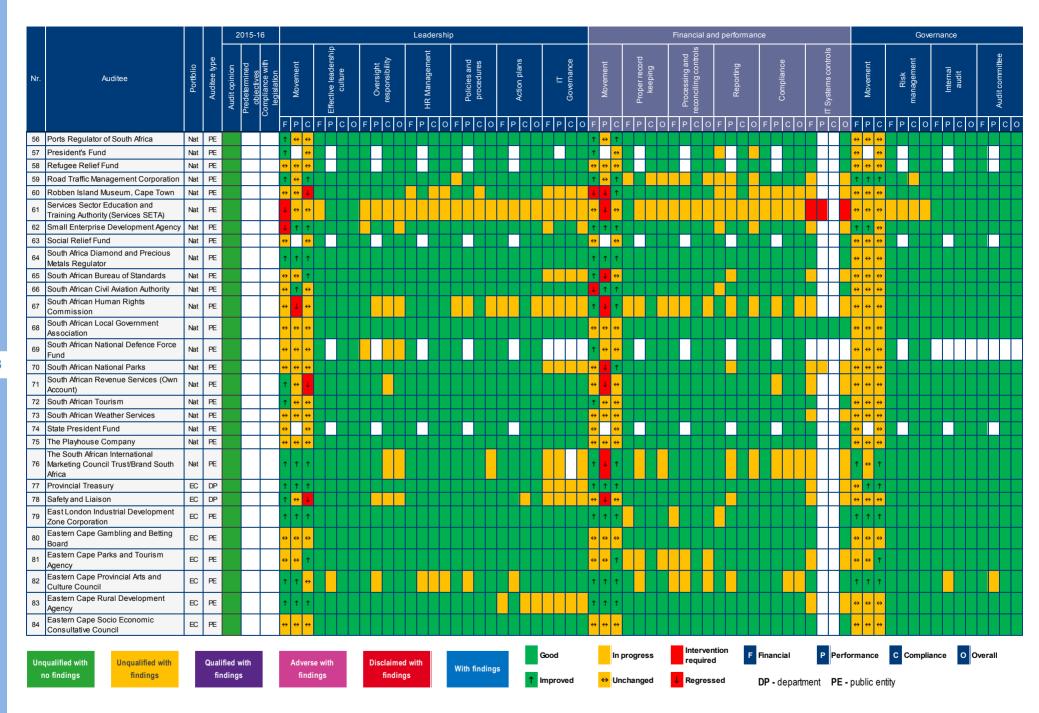
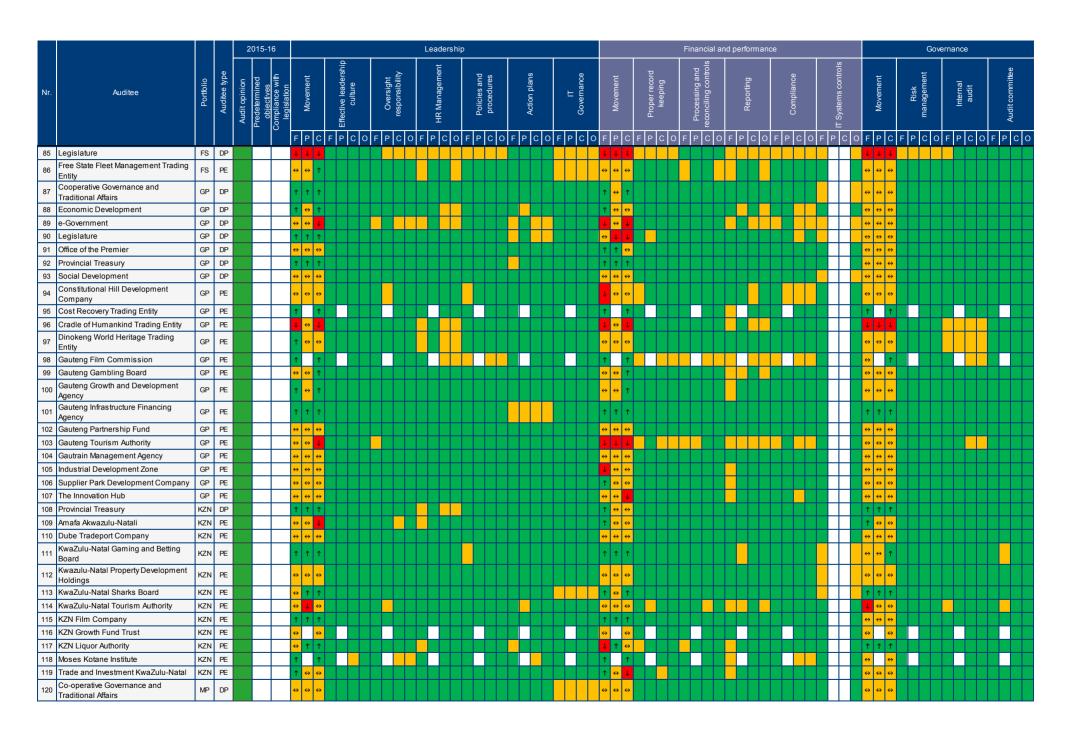
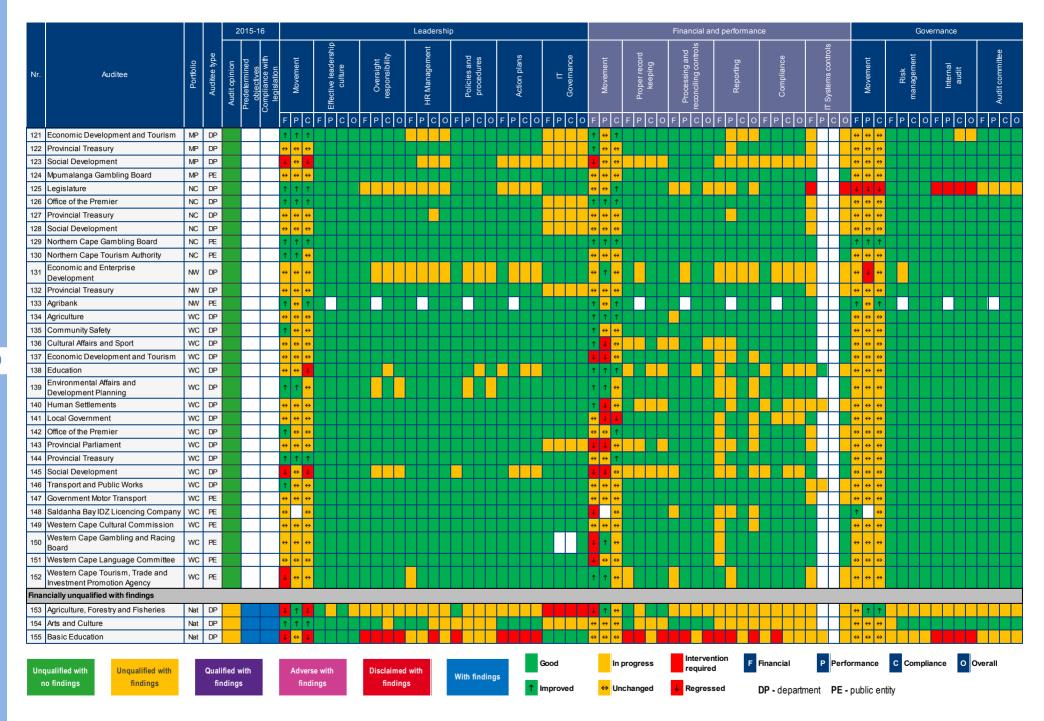
Annexure 4: Assessment of auditees' key controls at the time of the audit

				2015-	-16					Financial an	d performand	ce			Gover	nance					
Nr.	Auditee	Portfolio	Auditee type	Audit opinion Predetermined	objectives Compliance with legislation	Movement O H Ffective leadership	O culture O versight O responsibility	HR Management	The Policies and procedures O	Action plans O	T Governance	T Movement	Proper record A keeping O	The Processing and Controls Conciling controls Conciling controls Control C	Reporting	Compliance O	L Systems controls	Н Movement	н Risk О management О	Internal O audit	A Audit committee
Finar	ncially unqualified with no findings																				
1	Communications	Nat	DP		П															\Box	
2	Energy	Nat	DP			↓ ↔ ↓						↓ ↓ ↔						Θ Θ Θ			
3	Government Communications and Information System	Nat	DP			1 1						$\Theta \Theta \Theta$						Θ Θ Θ			
4	Parliament of the Republic of South Africa	Nat	DP			↑ ↓ ↑						↓ ↔ ↑						$\Theta \Theta \Theta$		Ш	
5	Planning, Monitoring and Evaluation	Nat	DP			↑ ↔ ↓						$\Theta \Theta \Theta$						Θ Θ Θ			
6	Public Service and Administration	Nat	DP			↓ ↔ ↑						↔ ↔ ↑						↓ ↔ ↔			
7	Social Development	Nat	DP			\leftrightarrow \leftrightarrow						↔ ↓ ↓						Θ Θ Θ			
8	Sport and Recreation South Africa	Nat	DP			↑ ↑ ↑						↔ ↔ ↓						↑ ↔ ↔			
9	Statistics South Africa	Nat	DP			↑ ↓ ↑						↑ ↔ ↑						↓ ↓ ↓			
10	Tourism	Nat	DP			θ θ θ						↑ ↔ ↑						Θ Θ Θ			
11	Agricultural Land Holding Account	Nat	PE			1 ↑						↑ ↑						↔ ↔			
12	Armaments Corporation of South Africa	Nat	PE			↓ ↓ ↔						↑ ↔ ↑						\leftrightarrow \leftrightarrow			
13	Artscape	Nat	PE			↔ ↔ ↓						↓ ↑ ↓						$\Theta \Theta \Theta$			
14	Banking Sector Education and Training Authority (BANKSETA)	Nat	PE			1 1						↓ ↔ ↑						Θ Θ Θ			
15	Castle Control Board	Nat	PE			↔ ↑ ↔						↓ ↔ ↔						↔ ↔ ↑			
16	Centre for Public Service Innovation	Nat	PE			$\Theta \Theta \Theta \Theta$						\leftrightarrow \leftrightarrow						Θ Θ Θ			
17	Chemical Industries Education and Training Authority	Nat				0 0						$\Theta \Theta \Theta$						$\Theta \Theta \Theta$			
18	Commission on Gender Equality	Nat				↑ ↓ ↑						↑ ↑ ↑						↑ ↑ ↑			
19	Companies Tribunal	Nat	PE			↑						↔ ↑ ↑						\leftrightarrow \leftrightarrow			
20	Construction Education and Training Authority	Nat	PE			1 1 1						↔ ↑ ↔						Θ Θ Θ		Ш	
21	Council for Medical Schemes	Nat	PE			↑ ↑ ↑						↑ ↔ ↔						\leftrightarrow \leftrightarrow		+++	
22	Council for Scientific and Industrial Research	Nat	PE			Θ Θ Θ						$\Theta \Theta \Theta$						$\Theta \Theta \Theta$			
23	, ,	Nat	PE			↑ ↑ ↑						↔ ↓ ↑						↑ ↔ ↔		$\perp \perp \perp$	
24	Culture, Arts, Tourism, Hospitality and Sports Education and Training Authority	Nat	PE			$\uparrow \uparrow \uparrow \uparrow$						1 1						\uparrow \uparrow \uparrow			
25	Disaster Relief Fund	Nat	PE			Θ						\leftrightarrow \leftrightarrow						Θ Θ			
Unc	qualified with Unqualified with findings		Qualif	ied with dings		Adverse with findings	Disclaime findin		With finding	s	Good Improved		orogress	Intervent required	· •	Financial DP - departr		ormance public en	C Compliantity	nce O	Overall

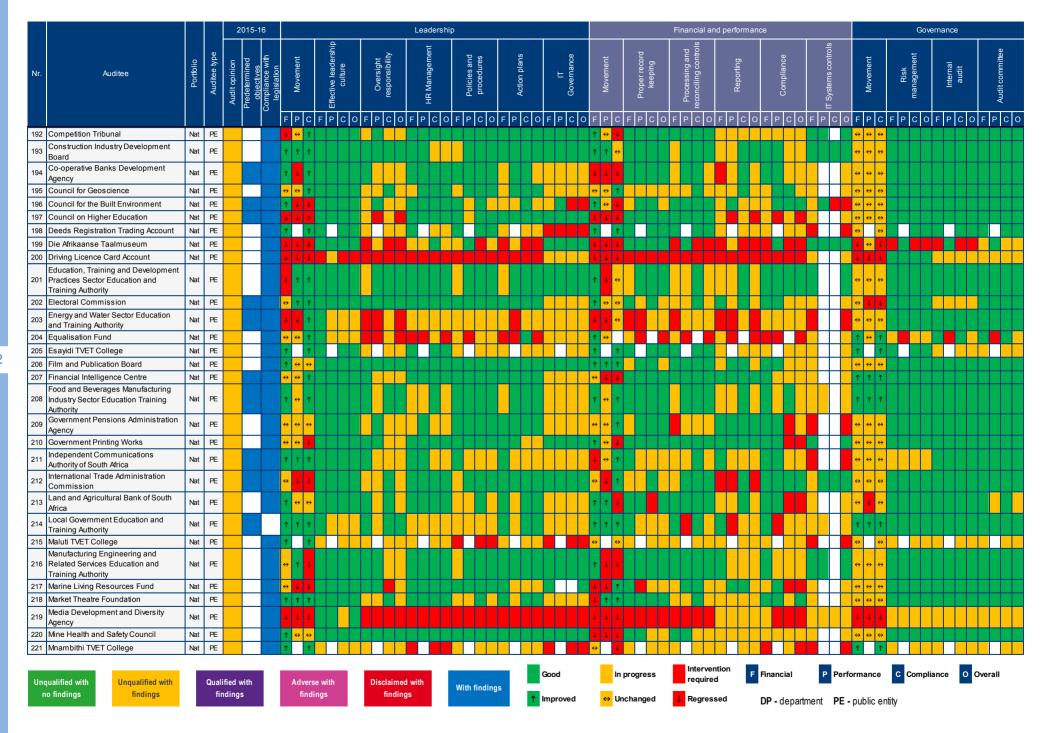


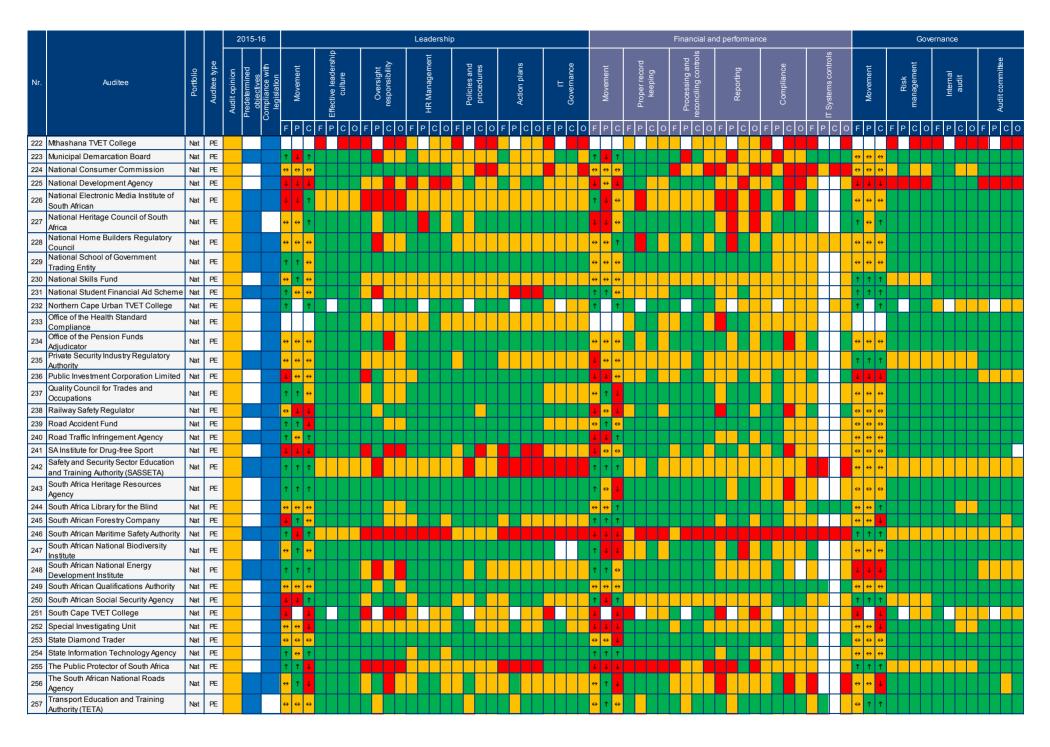


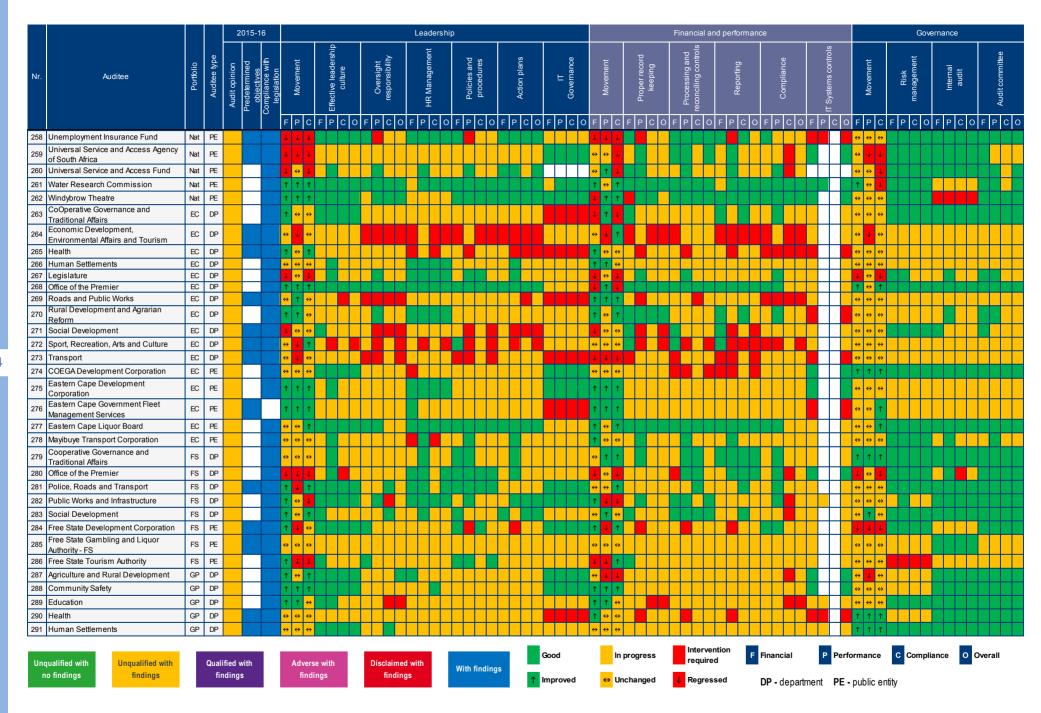




			Auditee type	20	015-1	16	Leadership								Financial and performance Governance								
Nr.	Auditee	Portfolio		Audit opinion	Predetermined objectives	Compliance with legislation	Movement	Effective leadership culture	Oversight responsibility	HR Management	Policies and procedures	Action plans	П	Movement	Proper record keeping	Processing and reconciling controls	Reporting	Compliance	П Systems controls	Movement	Risk management	Internal audit	Aud
							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 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
_	Correctional Services	Nat	DP				↑ ↑ ↑							↔ ↓ ↓						1 1			
	Defence	Nat	DP				1 1 1							↓ ↔ ↓						\leftrightarrow \leftrightarrow			
-	Economic Development	Nat	DP				1 1 1							↓ ↓ ↔						↔ ↔ ↔			
-	Health	Nat	DP				\leftrightarrow \leftrightarrow							↓ ↔ ↔						1 1			
-	Higher Education and Training	Nat	DP				→ ↑							↔ ↑ ↑						↑ ↔ ↔			
_	Human Settlements	Nat	DP				↓ ↔ ↓							↓ ↓ ↓						1 1			
102	Independent Police Investigative Directorate	Nat	DP				↑ ↑ ↑							↑ ↔ ↑						1 1			
163	Justice and Constitutional Development	Nat	DP				↔ ↔							↑ ↔ ↔						\leftrightarrow \leftrightarrow			
_	Labour	Nat	DP				↓ ↔ ↑							↓ ↔ ↔						\leftrightarrow \leftrightarrow			
-	Mineral Resources	Nat	DP				o							↑ ↔ ↑						\leftrightarrow \leftrightarrow			
	National School of Government	Nat	DP				↑ ↑ ↔							$\Theta \Theta \Theta$						$\Theta \Theta \Theta$			
-	National Treasury	Nat	DP				→ ↑							↔ ↑ ↓						$\Theta \Theta \Theta$			
	Office of the Chief Justice	Nat	DP																				
169	Police	Nat	DP				1 1 T							\downarrow \downarrow \downarrow						$\Theta \Theta \Theta$			
170	Public Enterprises	Nat	DP				↓ ↔ ↑							↑ ↔ ↑						\leftrightarrow \leftrightarrow			
-	Public Service Commission	Nat	DP				0 0 0							↔ ↔ ↓						$\Theta \Theta \Theta$			
172	Public Works	Nat	DP				→ ↑ ↑							\leftrightarrow \downarrow \leftrightarrow						↑ ↔ ↑			
173	Rural Development and Land Reform	Nat	DP				1 1							\leftrightarrow \leftrightarrow						\leftrightarrow \leftrightarrow			
-	Science and Technology	Nat	DP				↔ ↔							↔ ↔ ↓						\leftrightarrow \leftrightarrow			
175	Small Business Development	Nat	DP																				
176	Telecommunications and Postal Services	Nat	DP				↑ ↑ ↑							1 1						1 1			
177	The Presidency	Nat	DP				↑ ↓ ↔							\downarrow \downarrow \downarrow						↑ ↑ ↑			
178	Trade and Industry	Nat	DP				↑ ↑ ↑ 							↑ ↔ ↓						\leftrightarrow \leftrightarrow			
179	Traditional Affairs	Nat	DP				↑ ↑ ↑ 							\uparrow \uparrow \uparrow						↔ ↔ ↑			
	Water and Sanitation	Nat	DP				↑ ↑ ↑							↑ ↑ ↔						\leftrightarrow \leftrightarrow			
_	Women	Nat	DP				1 1 1							↓ ↔ ↔						↑ ↑ ↑			
182	African Renaissance and International Cooperation Fund	Nat	PE				1 1							1 1						1 1			
_	Agricultural Research Council	Nat	PE				\leftrightarrow \leftrightarrow							↑ ↔ ↓						\leftrightarrow \leftrightarrow			
104	Agricultural Sector Education and Training (AGRISETA)	Nat	PE				1 1							↑ ↔ ↑						\leftrightarrow \leftrightarrow			
	Boxing South Africa	Nat	PE				↑ ↔ ↔							↑ ↔ ↔						\downarrow \downarrow \downarrow			
-	CEF	Nat	PE				$\Theta \Theta \Theta$							↑↓↔						\leftrightarrow \leftrightarrow			
187	Commission for Conciliation, Mediation and Arbitration	Nat	PE				1 T							\downarrow \downarrow \downarrow						Θ Θ Θ			
188	Commission for the Promotion and Protection of the Rights of Cultural Religious and Linguistic Communities	Nat					0 0							\leftrightarrow \leftrightarrow						↔ ↑ ↔			
189	Community Schemes Ombuds Service	Nat	PE				1 1 1							1 1						1 1			
	Companies and Intellectual Property Commission	Nat	PE				→ ↑ ↓							↔ ↑ ↔						1 1			
191	Competition Commission	Nat	PE				↔ ↓ ↔							1 1 1						\leftrightarrow \leftrightarrow \downarrow			







Nr.	Auditee		_ '						_	_		Leadership										Governance				
	Auditee	Portfolio	Auditee type	Audit opinion	Predetermined objectives	objectives Compliance with legislation	Movement	Movement Effective leadership culture		Oversight responsibility	HR Management	Policies and procedures	Action plans	IT Governance	Movement	Proper record keeping	Processing and reconciling controls	Reporting	Compliance	П Systems controls	Movement	Risk management	Internal audit	Audit committee		
							FΡ	C F	P C C	FPC	OFPC	D 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		
	ure Development	_	DP				1 1	_							1 1 1						1 1 1					
293 Roads and		_	DP				↔ ↔								\leftrightarrow \leftrightarrow						\leftrightarrow \leftrightarrow					
	ts, Culture and Recreation	_	DP				↓ ↔	↓							↓ ↔ ↔						↓ ↔ ↓					
	Enterprise Propeller	_	PE				1 1	1							↔ ↑ ↔						↔ ↔ ↔					
296 Gauteng H		_	PE PE				↔	↔							↔						1					
297 Gauteng L		_	PE PE				↔	V							↔ ↔						\leftrightarrow					
	Medical Supplies Depot	_	PE PE				↓ ↔	↔							Ψ T Ψ											
299 g-FleeT Ma	ewtown Development		PE				I +								1 7 7						\leftrightarrow \leftrightarrow					
Company			PE				↔	\leftrightarrow							1						\leftrightarrow \leftrightarrow					
	e and Rural Development	_	DP				1 1	1							\leftrightarrow \downarrow \leftrightarrow						↑ ↑ ↑					
302 Arts and C		_	DP				1 1	1							1 1 1						1 1					
		KZN	DP				↔ ↑	1							↑ ↑ ↑						\leftrightarrow \leftrightarrow					
304 Co-operati Traditional	tive Governance and I Affairs	KZN	DP				↔ ↔	\leftrightarrow							↓ ↓ ↓						↓					
	Development, ental Affairs and Tourism	KZN	DP				↑ ↔	1							1 ↓ ↔						↔ ↓ ↔					
306 Education		KZN	DP				↑ ↔	1							\downarrow \leftrightarrow						↑ ↑ ↑					
307 Legislature	re	KZN	DP				↑ ↓	\leftrightarrow							1 1						\leftrightarrow \downarrow \downarrow					
308 Office of the	ne Premier	KZN	DP				↑ ↔	\leftrightarrow							↑ ↔ ↑						↔ ↑ ↑					
309 Public Wor	rks	KZN	DP				\leftrightarrow	\leftrightarrow							1 1						↑ ↑ ↑					
310 Social Dev	velopment	KZN	DP				1	1							1 1						↑ ↑ ↑					
311 Sport and I	Recreation	KZN	DP				↑ ↑	1							↓ ↑ ↑						↑ ↑ ↑					
	ness Development Agency	KZN	PE				1 1	↓							\leftrightarrow \leftrightarrow						↓ ↓ ↔					
Board	Natal Nature Conservation	KZN	PE				↑ ↓	1							1 1						↑ ↓ ↑					
	Natal Provincial eutical Supply Depot	KZN	PE				↑ ↔	1							↑ ↔ ↑						$\downarrow \mid \downarrow \mid \downarrow \mid$					
315 KZN Hous		KZN	PE				1 1	↓							↑ ↓ ↑						↑ ↑ ↑					
316 The KwaZu	ulu-Natal Royal Household	KZN	PE				↑ ↔	1							↑ ↔ ↑						↑ ↔ ↑					
317 Traditional	I Levies and Trust Account	KZN	PE				\leftrightarrow	\leftrightarrow							↑						\leftrightarrow					
318 Agriculture		LP	DP				↓	1							↔ ↔ ↑						↔ ↔ ↑					
	ve Governance, Human its and Traditional Affairs	LP	DP				\leftrightarrow	1							↓ ↑ ↔						\leftrightarrow \leftrightarrow					
320 Legislature		LP	DP				J ↑	↔							↔ ↑ ↔						↔ ↑ ↑					
321 Office of the		LP	DP				↓ ↔	1							1 1 1						\leftrightarrow \leftrightarrow					
322 Provincial	Treasury	LP	DP				↓ ↔	\leftrightarrow							↓ ↔ ↔						\leftrightarrow \leftrightarrow					
323 Safety, Sec	curity and Liaison	LP	DP				↔ ↔	\leftrightarrow							\leftrightarrow \leftrightarrow						\leftrightarrow \leftrightarrow					
324 Social Dev	velopment	LP	DP				1 1	\leftrightarrow							↑ ↑ ↔						↓ ↓ ↓					
325 Transport		LP	DP				↔ ↑	\leftrightarrow							↑ ↑ ↔						$\Theta \Theta \Theta$					
326 Corridor M	lining Resources	LP	PE				↔ ↑	\leftrightarrow							\leftrightarrow \uparrow \leftrightarrow						\leftrightarrow \leftrightarrow					
327 Great North	th Transport	LP	PE				↔ ↓	1							↔ ↔ ↑						↑ ↑ ↑					
328 Limpopo E Agency	Economic Development	LP	PE				1 1	1							↓ ↑ ↔						Θ Θ Θ					
329 Limpopo C	Gambling Board	_	PE				↓ ↑	↔							↔ ↑ ↔						\leftrightarrow \leftrightarrow					
330 Mununzwu	u Estate	LP	PE				1	1							↔ ↑ ↑						↑ ↓ ↑					

