

PC Correct 8 May 2013

Department of Correctional Services (DCS)

Presentation to the Portfolio Committee on DCS

Dashboard Report for the 3rd Quarter ending Oct 2012
to Dec 2012

08 May 2013

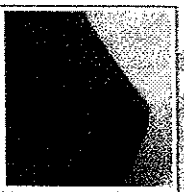
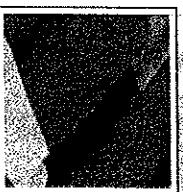
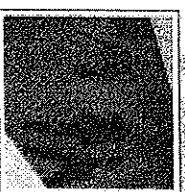
Auditing to build public confidence

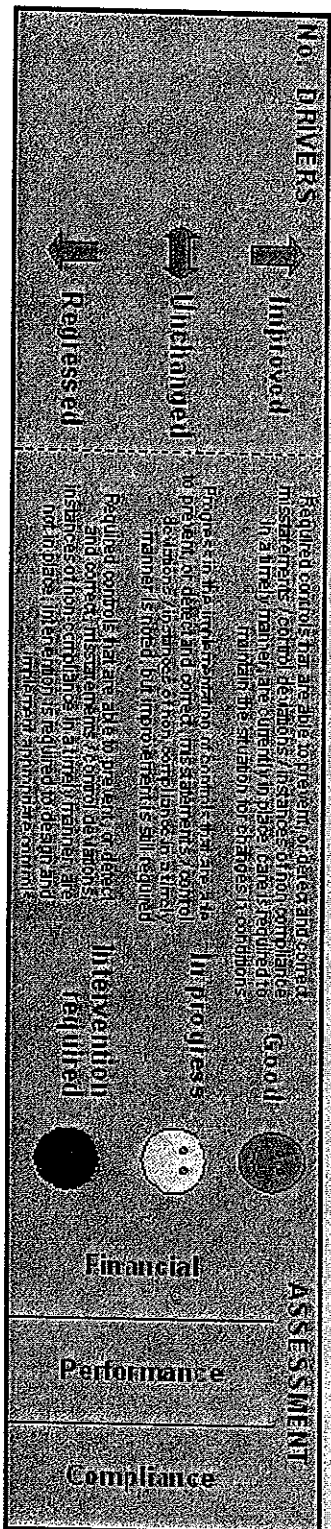


AUDITOR-GENERAL
SOUTH AFRICA

Reputation promise/mission

The Auditor-General of South Africa has a constitutional mandate and, as the Supreme Audit Institution (SAI) of South Africa, it exists to strengthen our country's democracy by enabling oversight, accountability and governance in the public sector through auditing, thereby building public confidence.





LEADERSHIP

Movement from previous assessment:

1.a	Provide effective leadership based on a culture of honesty, ethical business practices and good governance, protecting and enhancing the best interests of the entity	↔	↔	↔
1.b	Exercise oversight responsibility regarding financial and performance reporting and compliance and related internal controls	↔	↔	↔
1.c	Implement effective HR management to ensure that adequate and sufficiently skilled resources are in place and that performance is maintained	↔	↔	↔
1.d	Establish and communicate policies and procedures to enable and support understanding and execution of internal control objectives, processes, and responsibilities	↔	↔	↔
1.e	Develop and monitor the implementation of action plans to address internal control deficiencies	↔	↔	↔
1.f	Establish an IT governance framework that supports and enables the business, delivers value and improves performance	↔	↔	↔



FINANCIAL AND PERFORMANCE MANAGEMENT

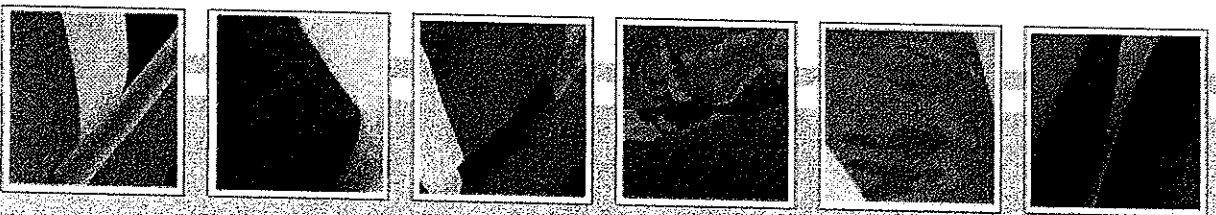
Movement from previous assessment:

Implement proper record keeping in a timely manner to ensure that complete, relevant and accurate information is accessible and available to support financial and performance reporting			
Implement controls over daily and monthly processing and reconciling of transactions			
Prepare regular, accurate and complete financial and performance reports that are supported and evidenced by reliable information			
Review and monitor compliance with applicable laws and regulations			
Design and implement formal controls over IT systems to ensure the reliability of the systems and the availability, accuracy and protection of information			

GOVERNANCE

Movement from previous assessment:

Implement appropriate risk management activities to ensure that regular risk assessments, including consideration of IT risks and fraud prevention, are conducted and that a risk strategy to address the risks is developed and monitored			
Ensure that there is an adequately resourced and functioning internal audit unit that identifies internal control deficiencies and recommends corrective action effectively			
Ensure that the audit committee promotes accountability and service delivery through evaluating and monitoring responses to risks and providing oversight over the effectiveness of the internal control environment including financial and performance reporting and compliance with laws and regulations			

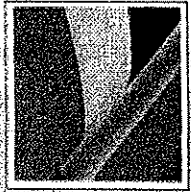
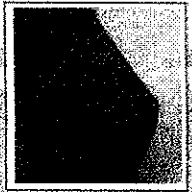
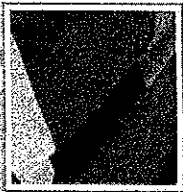
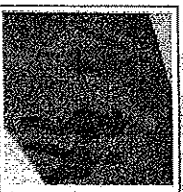
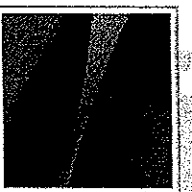


Note:

The accounting officer/ authority is responsible for setting control objectives, ensuring that the required control mechanisms and activities are in place, and for monitoring and evaluating these controls. The accounting officer/ authority should continually assess and evaluate internal control to assure that the control activities in place are effective, efficient and transparent and updated when necessary.

The above assessment of the direct internal control does not constitute an audit. It was limited to obtaining an understanding of internal controls in place over financial and performance reporting and compliance with laws and regulations as at the assessment date. We did not test or evaluate the operating effectiveness of internal control.

Because of its inherent limitations, internal control over financial and performance reporting and compliance with laws and regulations may not prevent or detect misstatements or instances of non-compliance. Also, the current assessment of internal controls in place at the assessment date is subject to the risk that internal controls may become inadequate because of changes in conditions, or that the degree of adherence to internal control may deteriorate.



THANK YOU!!!

