**NATIONAL ASSEMBLY:**

**QUESTION FOR WRITTEN REPLY:**

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**Ms H S Winkler (DA) to ask the Minister of Tourism:**

What mandate does the (a) internal audit committee and (b) risk committee have in order to hold the management of her department accountable when recommended internal controls are not implemented?

NW1205E

**REPLY:**

(a) The Audit Committee receives its mandate from the Treasury Regulations, 3.1.15 which states that “an audit committee may communicate any concerns it deems necessary to the executive authority, the relevant treasury and the Auditor-General”.

In terms of the approved Department of Tourism Audit Committee Charter, the authority of the Audit Committee is outlined as follows:

**The Audit Committee has free and unrestricted access to the entire Department activities, records, property, personnel, the Accounting Officer, the Minister, as well as the Auditor-General South Africa (AGSA).**

The Audit Committee is authorised within its scope and responsibilities to:

(i) investigate matters within its powers as identified in the Audit Committee Charter. The necessary resources must be made available to the Audit Committee to investigate such matters, and it shall have full access to the information required. The Audit Committee must safeguard all the information supplied to it within the ambit of the law.

(ii) Seek any information it requires from any employee of the Department and all employees are directed by the Management to comply with any requests made the Audit Committee.

(iii) Obtain outside legal or other independent professional advice and to secure the attendance of outsiders with appropriate experience and expertise if it considers this necessary.

(iv) Meet with Departmental officers, external auditors or other people outside the Department pertaining to any matter within the scope of their responsibilities**.**

1. In line with the provisions of the Public Service Risk Management Framework that defines the responsibilities of the Risk Management Committee, the committee’s mandate when recommended internal controls are not implemented is to escalate the matter to the attention of the Accounting Officer.