

**Audit outcomes of national government:
Financial year ended March 2012**

Presentation to the PC on PSA

**Meisie Nkau
Business Executive**

17 October 2012

Auditing to build public confidence



AUDITOR-GENERAL
SOUTH AFRICA

121017pcpublicservice
2012/10/17
Meisie Nkau

Part 1

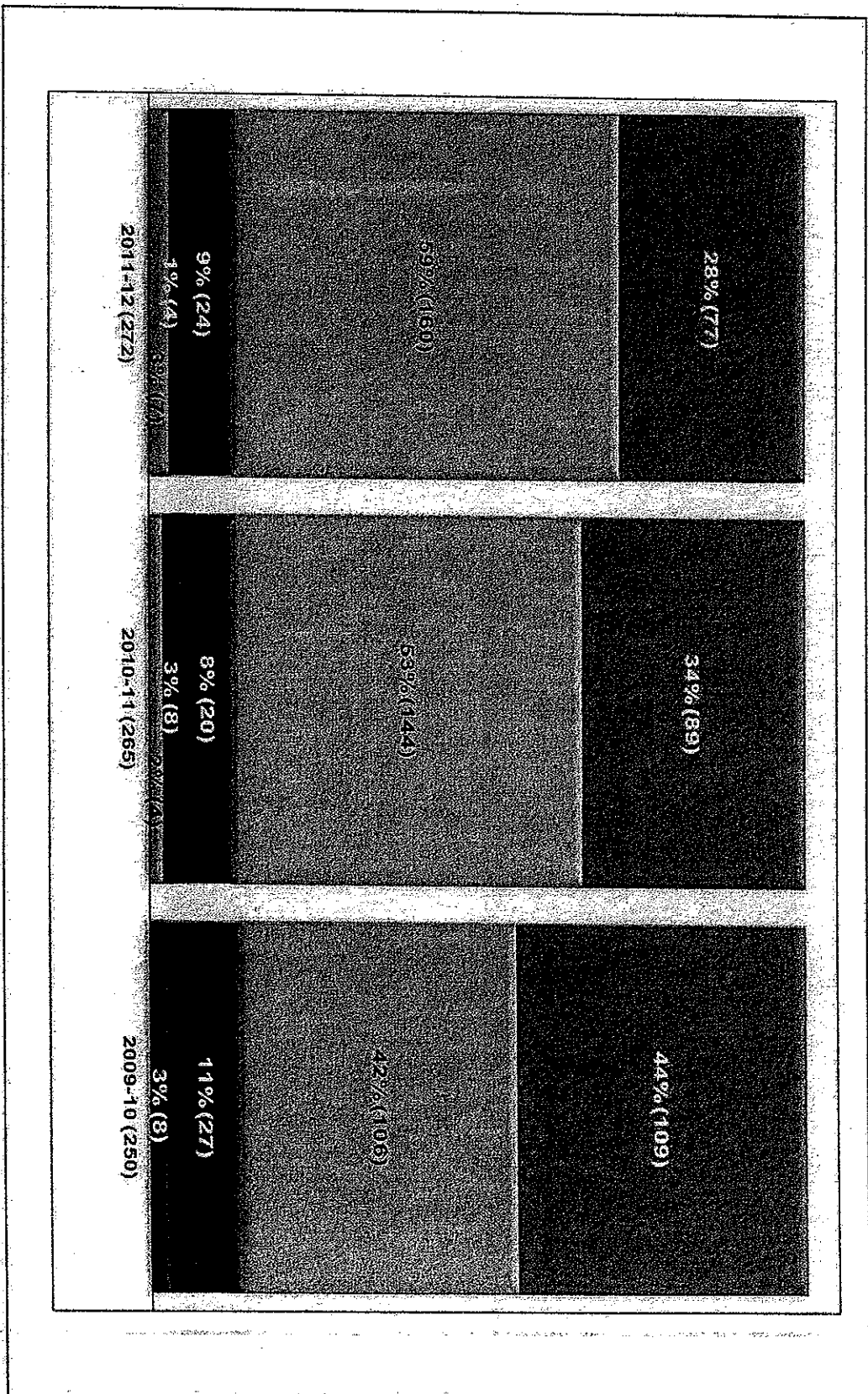
Audit outcomes

Auditing to build public confidence

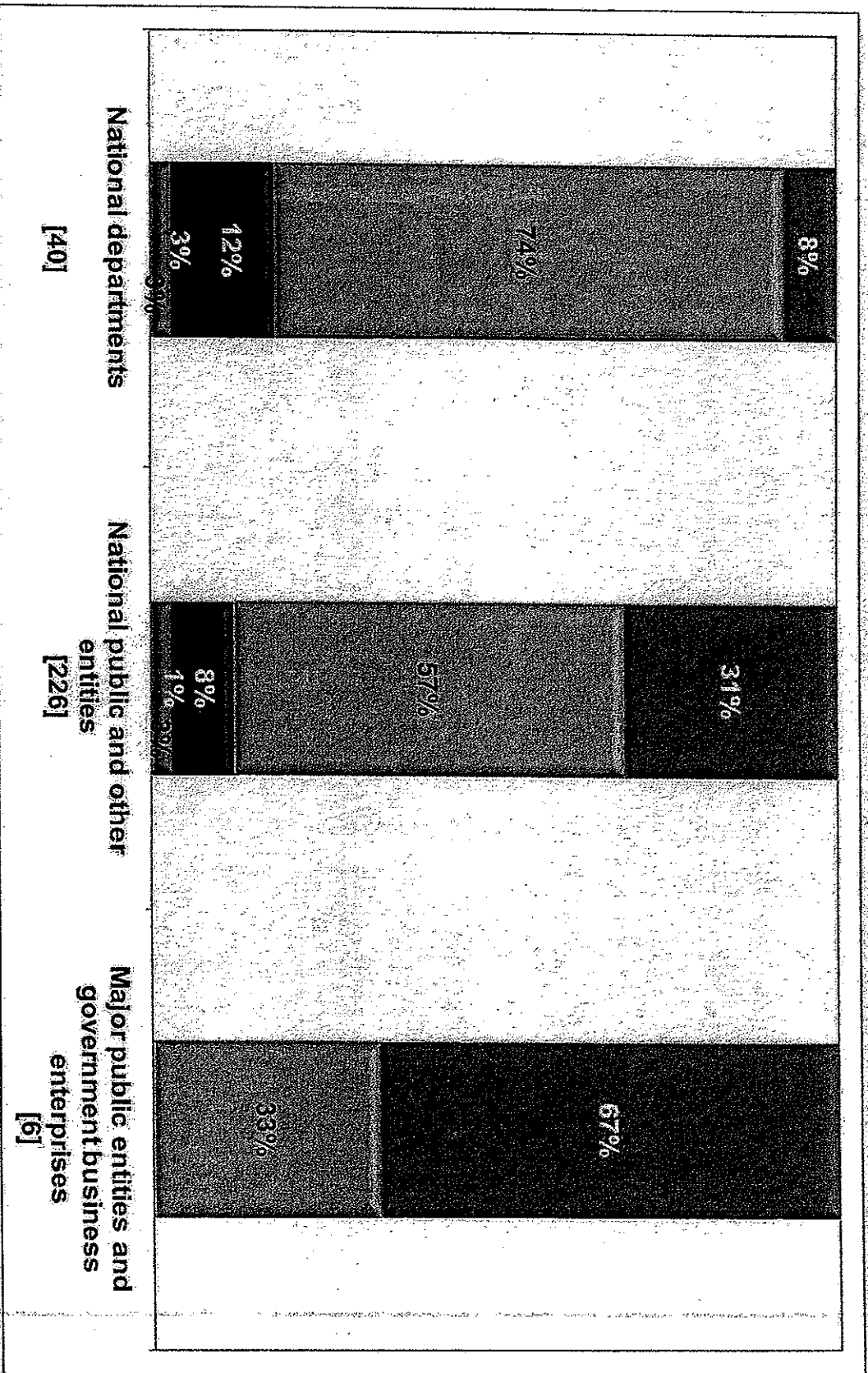


AUDITOR-GENERAL
SOUTH AFRICA

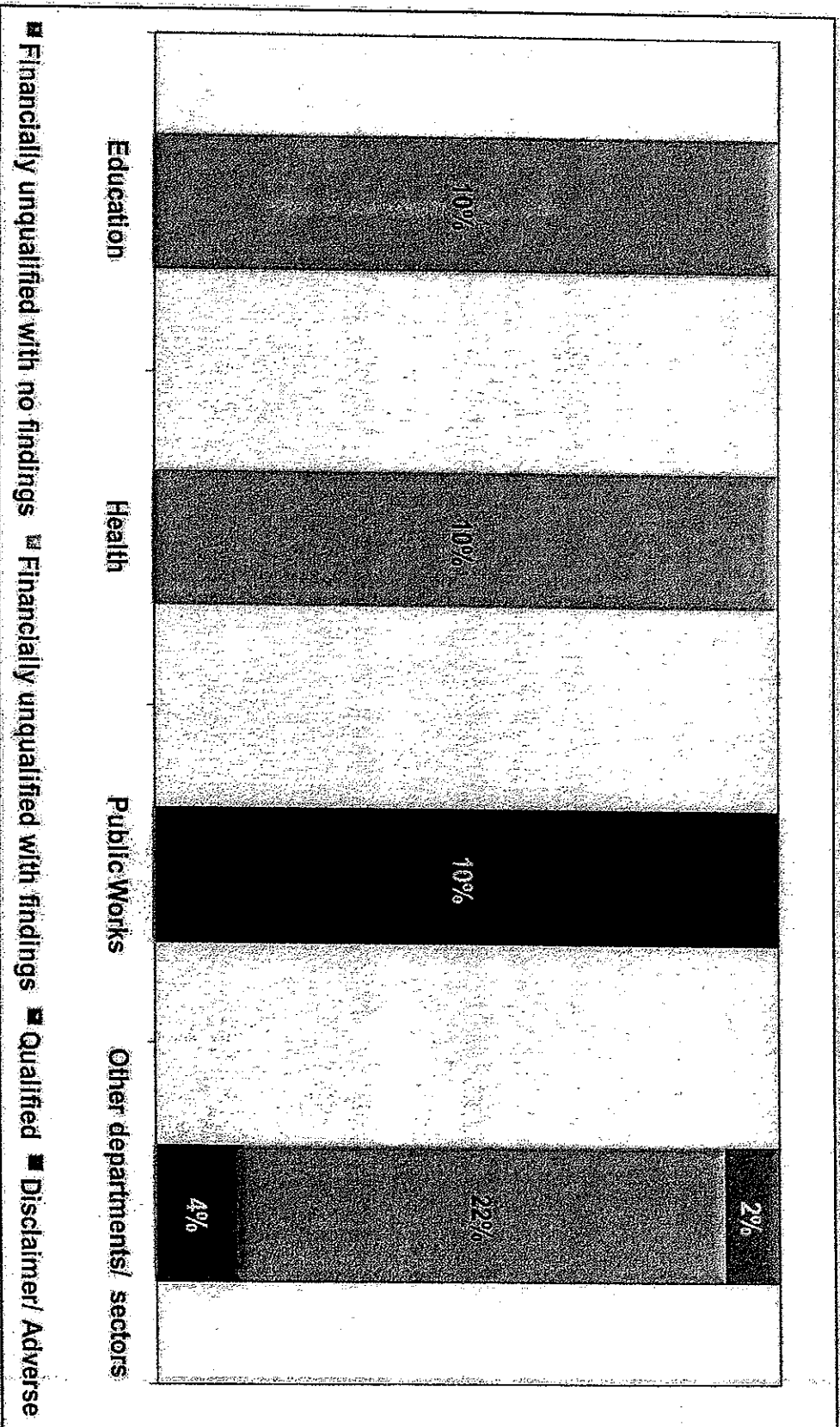
Three-year audit outcomes – AGSA audits (National)



Current year audit outcomes



Current year audit outcomes – Education, Health, Public Works compared to other departments



Part 2

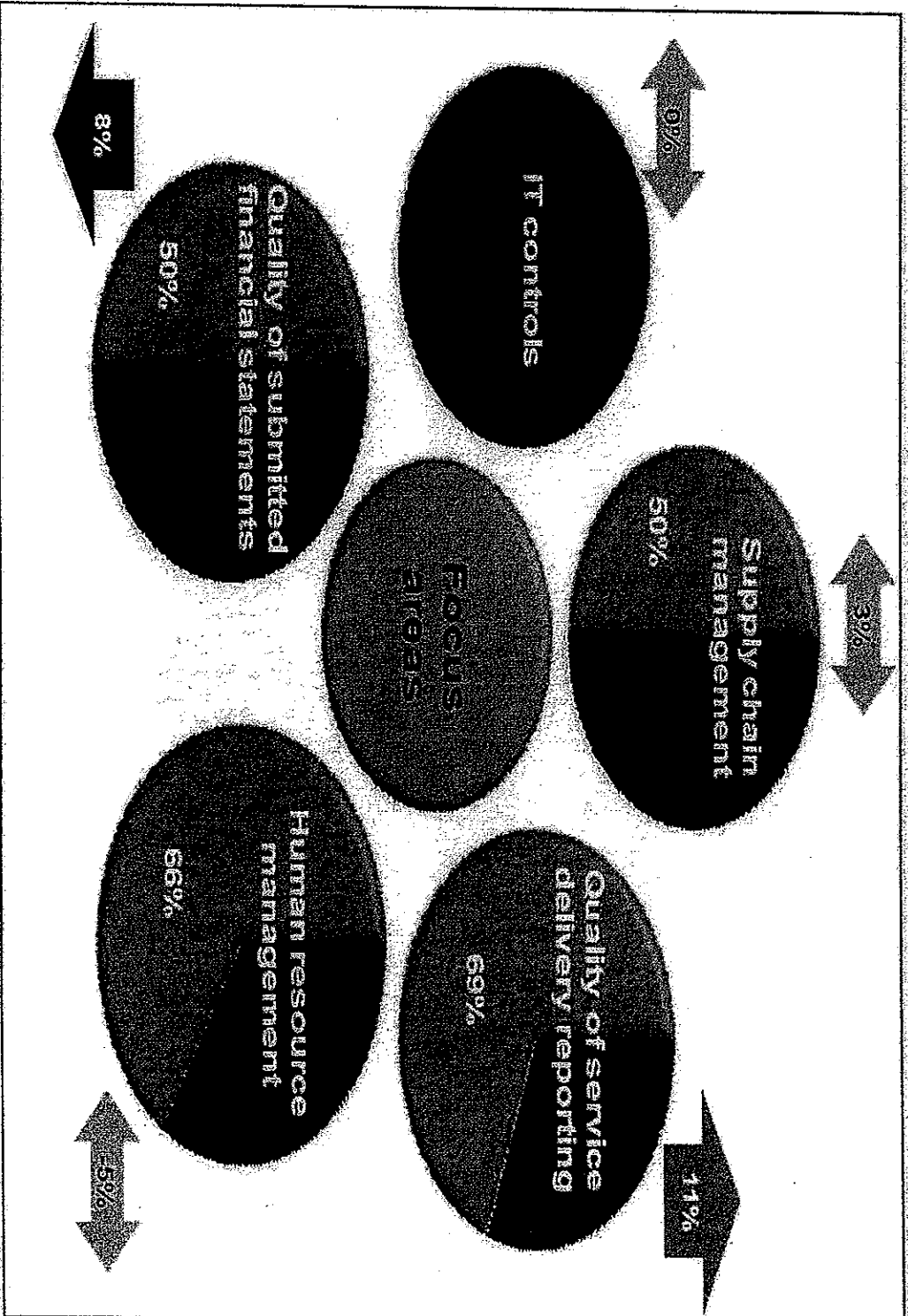
Key risks

Auditing to build public confidence

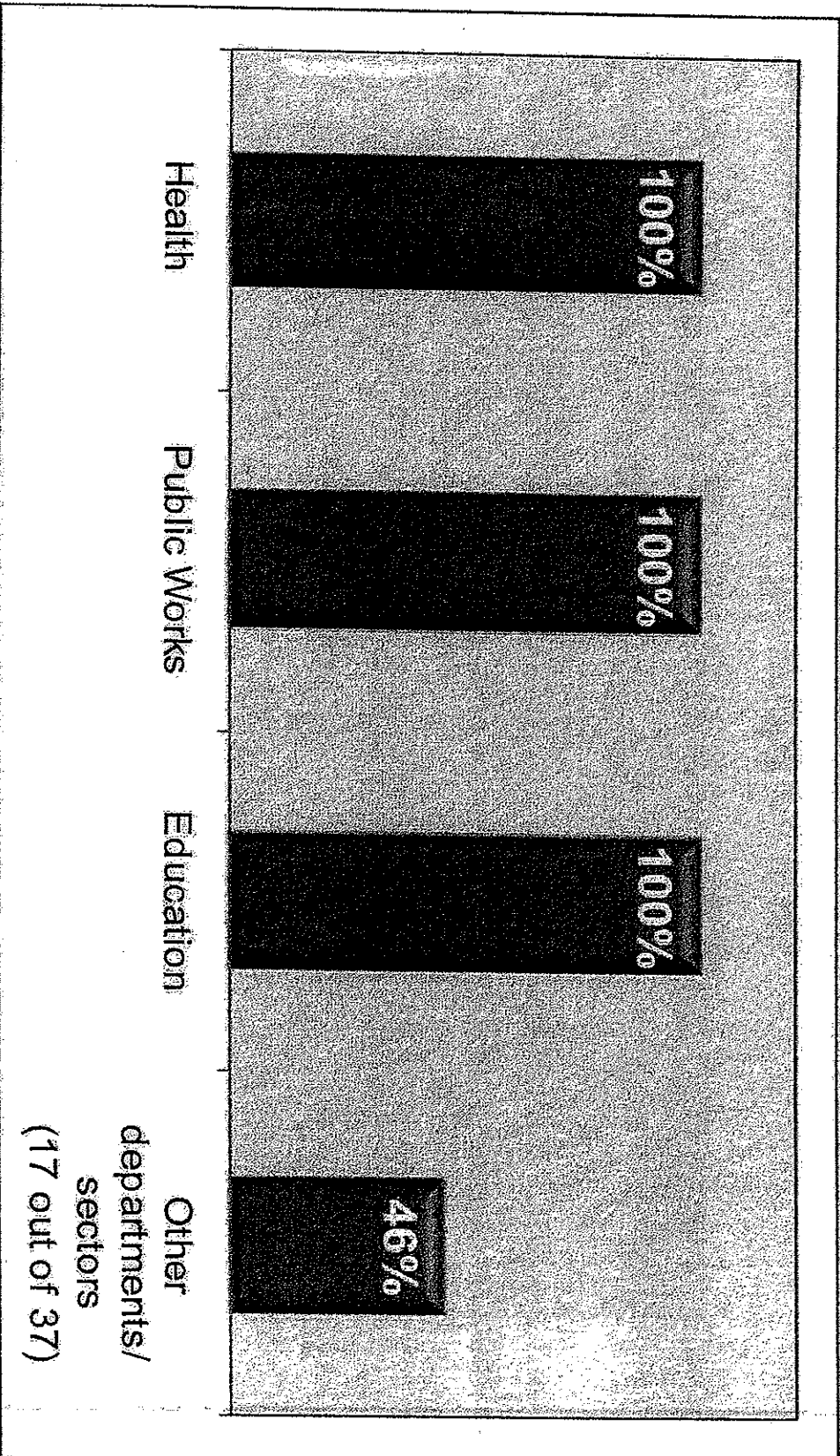


AUDITOR-GENERAL
SOUTH AFRICA

Status of focus areas



Sector department PDO findings



Part 3

Leadership visibility



Auditing to build public confidence



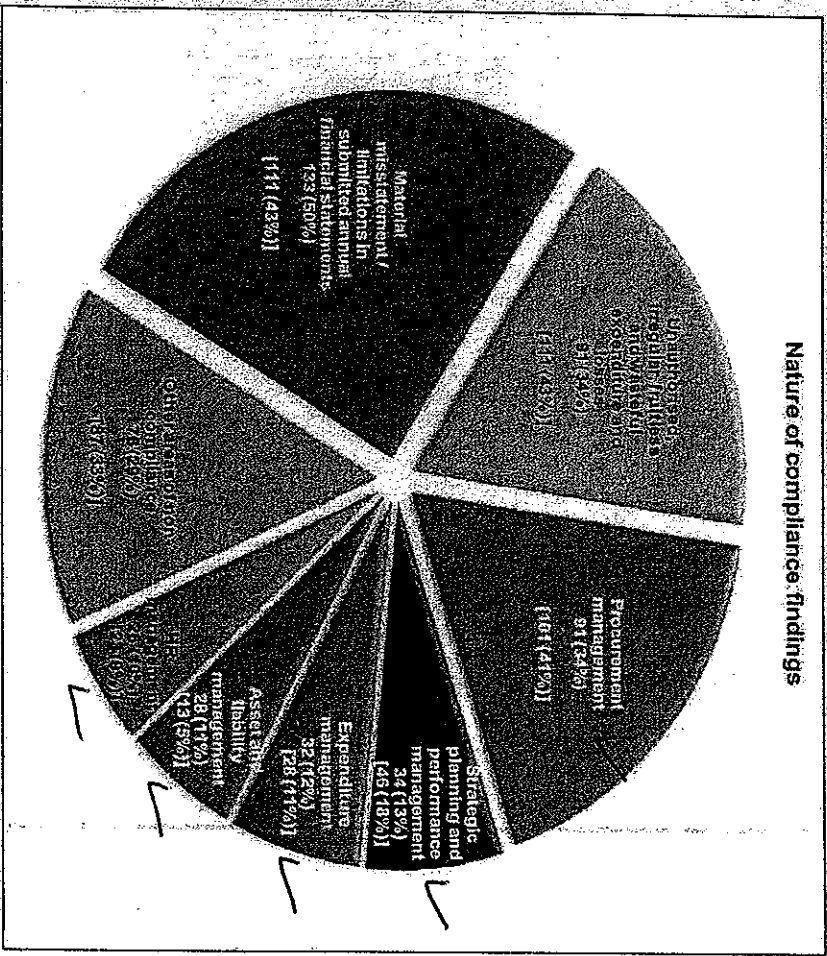
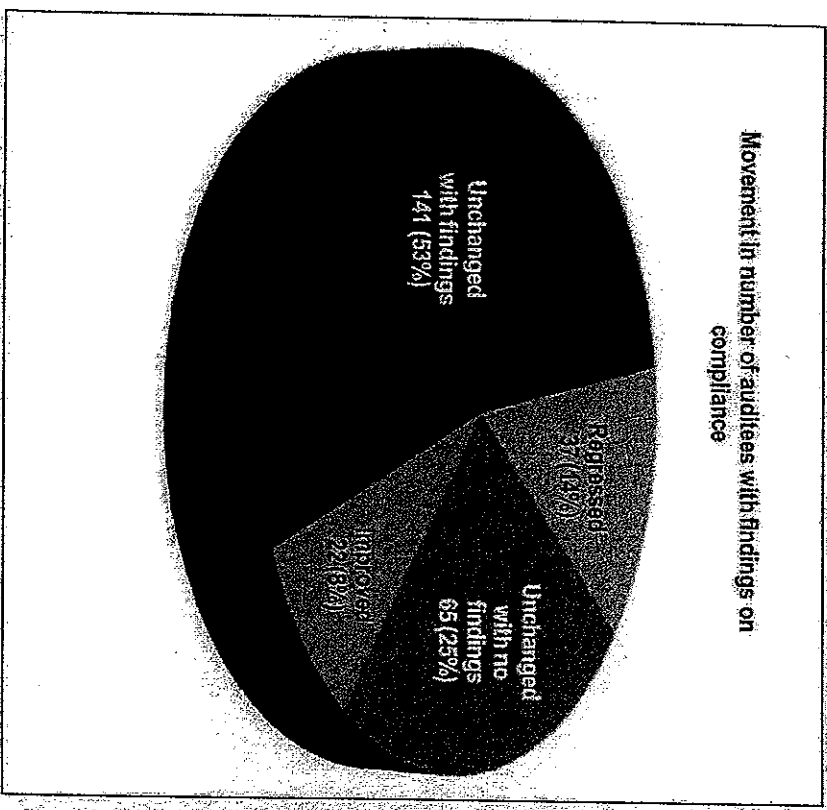
AUDITOR-GENERAL
SOUTH AFRICA

Findings on compliance with laws and regulations



Auditees with no compliance findings

Auditees with compliance findings



Part 4

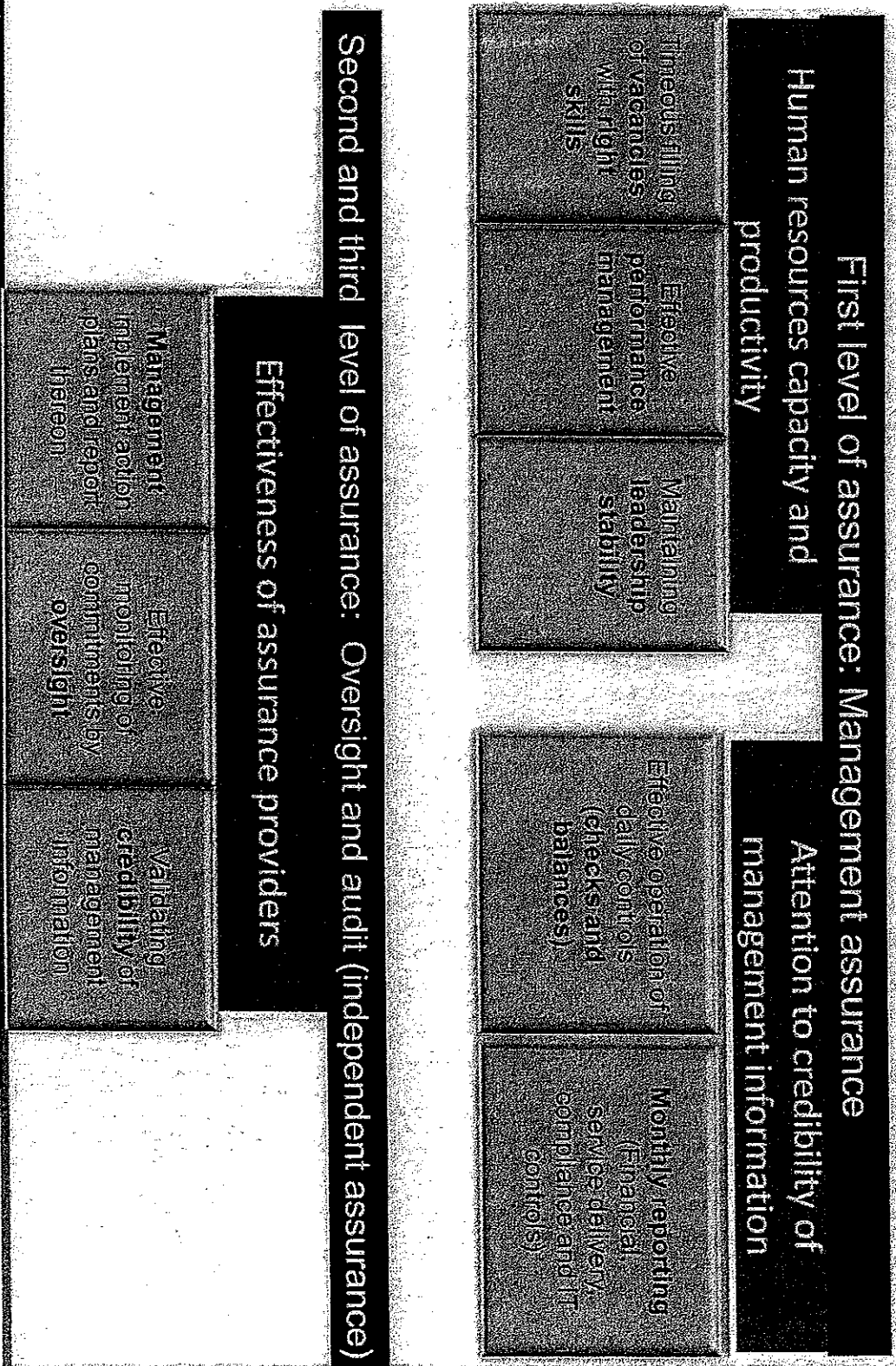
Thorough and collaborative monitoring

Auditing to build public confidence



AUDITOR-GENERAL
SOUTH AFRICA

Root causes



Combined Assurance Providers in the South African Public Sector

Required Assurance Levels											
Management assurance First level of assurance			Oversight assurance Second level of assurance			Independent assurance Third level of assurance					
Senior management	Accounting Officer / Authority	Executive Authority	Coordinating / monitoring Institutions	Internal Audit	Audit Committee	Oversight (Portfolio committee and councils)	Public Accounts Committee	External audit			
Extensive	Extensive	Extensive	Extensive	Extensive	Extensive	Extensive	Extensive	Extensive	Extensive	Extensive	Extensive

