

Annexure 3: Assessment of auditees' key controls at the time of the audit (financial audits only)

Number	Auditee	Province	Leadership																					Financial and performance management																		Governance																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
			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			IT system controls			Movement			Risk management			Internal audit			Audit committee																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
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■ Good
 ■ In progress
 ■ Intervention required
 F Financial
 P Performance
 C Compliance
 O Overall
 ↑ Improved
 ↔ Unchanged
 ↓ Regressed

[illegible]

[illegible]

Good
In progress
Intervention required
F Financial
P Performance
C Compliance
O Overall
↑ Improved
↔ Unchanged
↓ Regressed

[illegible]

Good
In progress
Intervention required
F Financial
P Performance
C Compliance
O Overall
↑ Improved
↔ Unchanged
↓ Regressed

[illegible]

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Intervention required
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