Annexure 3: Assessment of auditees' key controls at the time of the audit

		_		20)14-15									Le	eade	ersh	nip _											Financial and performance																	Go	/erna	ance	;							
Number	Auditee	Portfolio	Auditee type	Audit opinion	Predetermined objectives Compliance with legislation	Movement		Effective leadership culture		Oversight responsibility		Oversight responsibility		Human resource management		Policies and procedures			Action plans			Information technology gov emance		Movement			Proper record keeping		Processing and reconciling controls		Reporting					Compliance		Information technology system controls			Movement		Risk management		Internal		ממונ			Audit committee					
					Pre	F P	С	FP	С	O F			O F	F F	PC	О	F	Р	С	0	F	РС	О			СС	F	РС	F	Р	СО	FF	C	0	F	P	co	F	Р	С) F			_	FP	С	F	P	c c	F	P (СО	F	= P	Р
udit	s conducted by the Auditor-Genera	l of So	outh A	frica	a - comp	leted	audi	its													Ė			Ė	Ė																														
inar	ncially unqualified with no findings																																																						
1	Energy	Ntnl	DP			1	1																		Т	П	1	↔ ↑	ì								T							-	↔ ←	+									
2	Environmental Affairs	Ntnl	DP			\leftrightarrow	\leftrightarrow																			П	\leftrightarrow	↔ ←	→																↔ ←	→									
3	Government Communications and Information System	Ntnl	DP			1	1																				1	1	ì																↔ ←	→									
4	Parliament of the Republic of South Africa	Ntnl	DP			↔ ↑	1																				1	↔ 1																	1	1									
5	Planning, Monitoring and Evaluation	Ntnl	DP			↑ ↔	\leftrightarrow																			Ш	1	↔ 1	Ì																↔ ↔	→									
6	Public Service Commission	Ntnl	DP			↑ ↔	\leftrightarrow																				1	↔ 1	ì																↔ ↔	→									
7	Science and Technology	Ntnl	DP			↑ ↔	1																			Ш	1	↓ ↑	Ì																↔ ↔	→									
8	Social Development	Ntnl	DP			↑ ↔	\leftrightarrow																				\leftrightarrow	↔ ←	→															Ŀ	↔ ↔	\leftrightarrow									
9	Sport and Recreation South Africa	Ntnl	DP			\leftrightarrow	1																				1	1	ì																1	. ↓									
10	Statistics South Africa	Ntnl	DP			1	\leftrightarrow																			Ш	↓	↔ ←	→															·	↔ ↔	→									
11	The Presidency	Ntnl	DP			1	1																				1	1	Ì															·	↔ ↔	→									
12	Trade and Industry	Ntnl	DP			1	1																				1	↔ ←	→															·	↔ ↔	→									
13	Armaments Corporation of South Africa	Ntnl	PE			↑ ↔	\leftrightarrow					Ц															1	↔ 1	ì																↔ ←	→									
14	Artscape	Ntnl	PE			\leftrightarrow	1																			Ш	\leftrightarrow	↔ 1	ì																↔ ↔	→									
15	Banking Sector Education and Training Authority	Ntnl	PE			1	1																				\leftrightarrow	1	`		L		L												↔ ←	+									
16	Chemical Industries Education and Training Authority	Ntnl	PE			↑ ↔	1																				1	↔ 1	`																↑ ↔	↑ ↑									
17	Competition Commission	Ntnl	PE			1	÷																				1	1																	↔ ←	+									
18	Council for Mineral Technology	Ntnl	PE			↑ ↔	+																				1	↑	→																↔ €	→									
19	Council for Scientific and Industrial Research	Ntnl	PE			↔ ↔	\leftrightarrow																				\leftrightarrow	↔ ←	→																↔ ←	\rightarrow									
20	Council on Higher Education	Ntnl	PE			1	1																				1	↔ 1	`																↔ ←	↔									
21	Die Afrikaanse Taalmuseum	Ntnl	PE			1	1																				1	1	ì																↑	↑									
22	Disaster Relief Fund	Ntnl	PE			\leftrightarrow	\leftrightarrow	Ī																			↔	+	÷				П			I									\leftrightarrow	\leftrightarrow									

Intervention required | 1 Improved | Unchanged | Regressed | Financial | Pinancial | Pinan