

Mpumalanga Department of Finance
Internal Audit

PRELIMINARY SURVEY

No	Items	Comments	Reference	Analysis
A	Governance			
	1. Statutes	<ul style="list-style-type: none"> • The Constitution of SA • Public Finance Management Act • Treasury Regulation • Public Service Regulation • Public Service Act 		<i>Identify the relevant section within the Act / Regulations</i>
	2. Policies & Procedure	<p>Department must have approved policies</p> <p>List Policies Applicable to audit focus area</p> <ul style="list-style-type: none"> • <p>(attach approved copy of approved policy on audit file)</p>		<p><i>Analyse the policy and identify if the policy is addressing the requirement of the Act. (In addition look at the process for development and approval of the policy)</i></p> <p><i>Identify relevant business processes / system descriptions and assess whether it drives the</i></p>

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				<i>implementation of the Departmental policy</i>
	3. Strategic Plan	<p>Department must have an approved strategic plan and Annual Performance Plan</p> <p>(attach copies on audit file)</p>		<p><i>Determine whether the area under review clearly defined the strategic objectives and clearly defined KPA.</i></p> <p><i>Align the risks identified to the strategic objectives.</i></p>
B	Organisational Framework			
	4. Organogram	<ul style="list-style-type: none"> • Department must have approved organogram <p>(attach copy of approved organogram on audit file)</p>		<p><i>Analyse the approved organogram in terms of vacancies and post filled (Key position) to identify which key objectives will not be met.</i></p> <p><i>Identify any interventions to address staff shortage and assess their adequacy</i></p>
	5. Key managers	<ul style="list-style-type: none"> • HOD: 		<i>Document the names of</i>

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		<ul style="list-style-type: none"> • Chief Financial Officer • Chief Operations Officer • Chief Audit Executive: • General Manager Sustainable Resource Management: • General Manager Assets and Liabilities Management: • General Manager Financial Governance: • Senior Manager Communications: • Senior Manager Planning: • Senior Manager Information Technology 		<i>key personnel relevant the audit area</i>						
	6. Staffing	<p>Include details of all key staff members for audit focus area:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; width: 30%;">Name</th> <th style="text-align: left; width: 30%;">Rank</th> <th style="text-align: left; width: 40%;">Experience & Qualification</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Name	Rank	Experience & Qualification					<p><i>Document the names and contacts of key personnel that will be of assistance during the audit.</i></p> <p><i>Identify the relevant requirements of the posts versus the qualification and experienced in relation to the post</i></p>
Name	Rank	Experience & Qualification								
	7. Location	<ul style="list-style-type: none"> • <u>Head Office:</u> 		<i>Document the location and physical address of the</i>						

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		<p>No.7 Government Boulevard Building no.4 Riverside Park Ext 2 Nelspruit</p> <p><u>Regional Offices:</u></p> <ul style="list-style-type: none"> • Kwamhlanga • Evander • Bushbuckridge 		<i>auditee</i>
C	Financial framework			
	8. Budgets & Analysis			<i>Analyse the budget taking into consideration actual expenditure up to date and determine if there is available budget left to help the directorate achieve its strategic objectives</i>
		Budget Department : R		

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		Actual Department (YTD): R		
		Variance: R		
		Variance : %		
		Reasons		
		Budget (focus area): R		
		Actual (focus area): R		
		Variance: R		
		Variance : %		
		Reasons		
D	Process			
	9. IT system	<ul style="list-style-type: none"> • Basic Accounting System (BAS) • Personnel & Salary System (PERSAL) • Logistic Information System (LOGIS) 		<i>Identify relevant systems in use in the audit area.</i>
E	General			
	10. Unusual circumstances or transactions	<input type="checkbox"/>		<i>Identify unusual circumstances and the relevant documentation</i>

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				<i>and assess the impact towards the achievement of strategic objectives.</i>
	11. Significant changes	<input type="checkbox"/>		<i>Document significant changes that might influence the achievement of objectives.</i>
F	Media Report	<input type="checkbox"/>		<i>Obtain media reports (i.e. fraud and corruption, ect) and document any reputation reports that create a negative perception of the department relating to the audit area. (e.g. Focus on media reports reporting on issues of National Interests).</i>
G	Management Meetings	<input type="checkbox"/> \ <input type="checkbox"/> <input type="checkbox"/>		<i>Determine what kind of management meeting is held in the area of audit,</i>

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				<p><i>timing of the meetings (i.e. monthly), if resolutions are minuted, actioned and followed-up.</i></p> <p><i>Determine if the issues discussed in the meetings are relevant to enable the achievement of objectives.</i></p> <p><i>Review if key official responsible for actioning and monitoring implementation of the resolutions attend the meetings.</i></p>
H	AG Report	<p>Summarise findings of Auditor-General for the focus area in previous year:</p> <ul style="list-style-type: none"> • • • • 		<p><i>Identify report items that are relevant to the audit area and evaluate if any actions to mitigate report items have been done</i></p>

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		(verify if action plans are in place)		
I	Internal Audit Report	<p>Summarise findings of Internal Audit Reports issued previously</p> <ul style="list-style-type: none"> • • • <p>(verify if action plans are in place)</p>		<i>Identify report items that are relevant to the audit area and evaluate if any actions to mitigate report items have been done</i>