

ANNEXURE A: INTERNAL CONTROLS DASHBOARD

	Financial statements		Performance reporting		Compliance with legislation	
	Current year	Prior year	Current year	Prior year	Current year	Prior year
Leadership						
Overall movement from previous assessment	↔		↔		↔	
• Provide effective leadership based on a culture of honesty, ethical business practices and good governance, and protecting and enhancing the best interests of the entity	😊	😊	😊	😊	😊	😊
• Exercise oversight responsibility regarding financial and performance reporting and compliance as well as related internal controls	😊	😊	😊	😊	😊	😊
• Implement effective human resource management to ensure that adequate and sufficiently skilled resources are in place and that performance is monitored	😊	😊	😊	😊	😊	😊
• Establish and communicate policies and procedures to enable and support the understanding and execution of internal control objectives, processes and responsibilities	😊	😊	😊	😊	😊	😊
• Develop and monitor the implementation of action plans to address internal control deficiencies	😊	😊	😊	😊	😊	😊
• Establish and implement an information technology governance framework that supports and enables the business, delivers value and improves performance	😊	😊	N/A	N/A	N/A	N/A

	Financial statements		Performance reporting		Compliance with legislation	
	Current year	Prior year	Current year	Prior year	Current year	Prior year
Financial and performance management						
Overall movement from previous assessment	↓		↔		↑	
• Implement proper record keeping in a timely manner to ensure that complete, relevant and accurate information is accessible and available to support financial and performance reporting	☹️	☹️	☹️	☹️	☹️	😊
• Implement controls over daily and monthly processing and reconciling transactions	☹️	😊	😊	😊	😊	😊
• Prepare regular, accurate and complete financial and performance reports that are supported and evidenced by reliable information	☹️	☹️	☹️	☹️	😊	😡
• Review and monitor compliance with applicable legislation	☹️	😊	😊	☹️	☹️	☹️
• Design and implement formal controls over information technology systems to ensure the reliability of the systems and the availability, accuracy and protection of information	😊	😊	N/A	N/A	N/A	N/A

	Financial statements		Performance reporting		Compliance with legislation	
	Current year	Prior year	Current year	Prior year	Current year	Prior year
Governance						
Overall movement from previous assessment	↔		↔		↔	
• Implement appropriate risk management activities to ensure that regular risk assessments, including the consideration of information technology risks and fraud prevention, are conducted and that a risk strategy to address the risks is developed and monitored	😊	😊	😊	😊	😊	😊
• Ensure that there is an adequately resourced and functioning internal audit unit that identifies internal control deficiencies and recommends corrective action effectively	😊	😊	😊	😊	😊	😊
• Ensure that the audit committee promotes accountability and service delivery through evaluating and monitoring responses to risks and overseeing the effectiveness of the internal control environment, including financial and performance reporting and compliance with legislation	😊	😊	😊	😊	😊	😊