| **No** | **#** | **AUDIT PROJECTS** | **PROJECT OBJECTIVES** | **RISK NAME AND OR ROOT CAUSE** | | | | **SOURCE** | | | | **RISK No.** | | | | **RESIDUAL RISK RATING** | | | | **2025/26 (Yr.1)** | | | **2026/27 (Yr.2)** | | | **2027/28 (Yr.3)** | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  | | | |  | | | |  | | | |  | | | |  | | |  | | |  | |
| **A.** | **INVESTIGATIONS** | |  |  | | |  | | | |  | | | |  | | | |  | | |  | | |  | |
| 1 | 1.1 | Investigation Management Reviews | 1) Assess the existence and adequacy of the Investigation Management policies, processes and procedures. 2) Assess Management Controls around the management of the investigation: \* Implementation Plan. \* Planning and execution process. \* Reporting and quality assurance process. \* Monitoring, supervision and reviews \* Capacity and Competence of the resources. \* Tools usage and controls. \* Adherence to predetermined standards. \* Turnaround times and efficiencies. \* Non delivery and Corrective actions. \* Escalation and intervention mechanism. \* Projects Reviews and Projects Risk Management \* Management oversight and Oversight reporting. 3.Assess Compliance to relevant policies and procedures around investigations management. | Failure to complete investigations as per the approved project plans and timeframes, which impact negatively on legal outcomes | | | | Strategic Risk (Prg 2)   & Ops Risk 1 | | | | Risk 4  &  Risk 1 | | | | II | | | | √ | | | √ | | | √ | |
| Non-compliance to evidence gathering and handling of evidence according to Standard Operating Procedure and other relevant legislative requirements. | | | | Ops Reg Prg 2 | | | | Risk 3 | | | | III | | | |
| Inadequate skills and capacity to conduct forensic investigations | | | | Ops Reg Prg 2 | | | | Risk 4 | | | | III | | | |
| Failure to assess and monitor project risks during project planning and execution | | | | Ops Reg Prg 2 | | | | Risk 5 | | | | III | | | |
| Inadequate project performance monitoring and quality assurance | | | | Ops Reg Prg 2 | | | | Risk 6 | | | | III | | | |
| Inability to prevent leaking of critical project information to third parties | | | | Ops Reg Prg 2 | | | | Risk 7 | | | | II | | | |
|  |  | Bribery of investigators by interested parties in order to influence the investigations outcomes | | | | Fraud Reg | | | | Risk 9 | | | | II | | | |
| 2 | 1.2. | Investigations Business Development | 1) Assess the existence and adequacy of the Investigations Business Development policies, processes and procedures. 2) Assess Management Controls around the management of the business development process: \* Implementation Plan. \* Planning and execution process. \* Reporting and quality assurance process. \* Assess Capacity. | \* Inability to generate new business to sustain Provincial & National operations (2022/23).  \* No new Risk identified in 2023/24 Register | | | | Ops Reg Prg 2 | | | | Risk 7 | | | | II | | | |  | | | √ | | |  | |
| 3 | 1.3 | Timesheet Management Performance Audit | 1) Assess the existence and adequacy of the timesheet Management procedures. 2) Assess Management Controls around the management of the timesheet: \* Defined Activities. \* Verification of booked Activities versus output \* Turnaround times. \* Reviews and approval. | Inability to collect revenue as per the project outputs and activities. | | | | Ops Risk Prg 2 | | | | Risk 2 | | | | III | | | | √ | | |  | | | √ | |
| **B** | **FINANCE & SCM** | | | |  | | | |  | | | |  | | | |  | | |  | | |  | | |  | | |
| 4 | 2.1 | Quotation Procurement Audit | 1. Review adequacy of policies and procedures on quotations procurement process. 2. Assess the adequacy and effectiveness of management controls around the quotation procurement process in terms of: \* Needs identification and requisitions. \* Quotation invitations and evaluation. \* Pre-Compliance verifications, awards and reporting i.e. CSD . \* Receiving of goods and services. \* Value for money procurement. \* Efficiency of the process. \* Delegation of authority & segregation of duties 3. Compliance to relevant legislations and SOP in terms of amongst others CSD, thresholds, quotation splitting, Declarations of interest etc.. 4. Management oversight and reporting. 5. Capacitation and Competence. | Failure to process and issue purchase orders within 21 days | | | | Ops Reg Prg 1 | | | | Risk 14 | | | | III | | | | √ | | | √ | | | √ | |
| Collusion with service providers or other interested parties to by-pass procurement processes | | | | Fraud & Ethics | | | | Risk 3 | | | | II | | | |
| Inadequate due diligence conducted on service providers to ensure delivery of quality service | | | | Ops Reg Prg 1 | | | | Risk 12 | | | | III | | | |
|  | Failure to process and issue purchase orders within 21 days. | | | | Ops Reg Prg 1 | | | | Risk 8 | | | | IV | | | |
|  | Inadequate due diligence conducted on service providers to ensure delivery of quality service | | | | Ops Reg Prg 1 | | | | Risk 9 | | | | IV | | | |
| 5 | 2.2 | Bids Probity Audit (Predefined Bids continuous Adhoc) | \* Bids Opening Observation. \* Review of all recommended bids for compliance prior to award by the HOU. | Non-declaration of gifts offered and solicited by employees | | | | Fraud Reg | | | | Risk 10 | | | | IV | | | | √ | | | √ | | | √ | |
| Collusion with service providers and/or other interested parties to circumvent approved procurement processes. | | | | Fraud Reg | | | | Risk 4 | | | | III | | | |
| Inability to process and complete tenders within 120 days’ timeframe | | | | Ops Risk Prg 1 | | | | Risk 11 | | | | I | | | |
| Failure to develop and provide quarterly reports on SIU Annual Procurement Plan to National Treasury | | | | Ops Risk Prg 1 | | | | Risk 12 | | | | IV | | | |
| 6 | 2.3 | Bids Opening observations | Observation of closing and opening process for bids advertised for compliance to the SCM Policies and relevant legislations | N/A | | | | N/A | | | | N/A | | | | N/A | | | | √ | | | √ | | | √ | |
| 7 | 2.4 | Bids Management Compliance Review (including Variations and deviations | 1. Review adequacy of policies and procedures on Bids procurement Management process. 2. Assess the adequacy and effectiveness of management controls around the Bids procurement Management process in terms of: \* Needs identification and requisitions. \* Receiving of goods and services. \* Value for money procurement. \* Efficiency of the process. \* Delegation of authority & segregation of duties 3. Compliance to relevant SCM Policy in terms of other compliance not covered in bids probity audit e.g. Training of staff, deviations, variations, etc. 4. Management oversight and reporting. 5. Capacitation and Competence. | Failure to process and issue purchase orders within 21 days | | | | Ops Reg Prg 1 | | | | Risk 8 | | | | IV | | | | √ | | | √ | | | √ | |
| Inability to process and complete tenders within 120 days’ timeframe | | | | Ops Reg Prg 1 | | | | Risk 11 | | | | III | | | |
| Failure to develop and provide quarterly reports on SIU Annual Procurement Plan to National Treasury | | | | Ops Reg Prg 1 | | | | Risk 10 | | | | IV | | | |
| Collusion with service providers and/or other interested parties to circumvent the approved procurement processes | | | | Fraud Reg | | | | Risk 4 | | | | III | | | |
| Inadequate due diligence conducted on service providers to ensure delivery of quality service | | | | Ops Reg Prg 1 | | | | Risk 9 | | | | IV | | | |
| 8 | 2.5 | Unauthourised, Irregular, Fruitless and Wasteful Expenditure Compliance Reviews (UIFW) | Review the adequacy of the policy or procedures around UIFW.Evaluate management controls around UIFW Management:\* Tracking and recording.\* Determination and investigation.\* Reporting.\* Consequences management. | No risk identified | | | |  | | | |  | | | |  | | | | √ | | | √ | | | √ | |
| 9 | 2.6 | Contract Development and Management | 1.Review the adequacy of Contract Development and Management Policy & procedures. 2. Assess Management Controls around Contracts Management in terms of: \* Contract Development process. \* Contract Vetting process. \* Contract Performance Monitoring and reporting process: I) Expiring Contracts. ii) Renewal of Contracts. iii) Contracts extensions. 3. Compliance to relevant legislation, policies and procedures. 4. Reporting and Management oversight. | Unauthorized changes or variations on the contracts and purchase orders to extend the scope & timeframes without approval (Linked to Bids) | | | | Ops Risk Prg 1 | | | | Risk 10 | | | | IV | | | |  | | | √ | | |  | |
| Inadequate capacity to manage contracts and agreements with service providers | | | | Ops Risk Prg 1 | | | | Risk 12 | | | | II | | | |
| Inadequate due diligence conducted on service providers to ensure delivery of quality service (Linked to bids) | | | | Ops Risk Prg 1 | | | | Risk 12 | | | | III | | | |
| 10 | 2.7 | Revenue Management Audit | 1.Review the adequacy of the Debt and revenue Management policy, processes & procedures. 2. Assess Management Controls around Debt and revenue Management policy in terms of: \* Debtors classification and age analysis's \* Billing and collections \* Follow ups. \*Debt write off. \* Intergovernmental relations agreements \* Monitoring and revision/deviation process. 3. Assess Compliance to relevant legislation, policies, standards and legal prescripts 4. Reporting and Management oversight. | Inability to collect revenue generated through invoicing of State institutions being investigated, which impact negatively on Unit financial sustainability | | | | Strat Risk Prg 1 | | | | Risk 2 | | | | II | | | |  | | | √ | | |  | |
| Inability to recover and collect revenue generated through investigations | | | | Ops Reg Prg 1 | | | | Risk 1 | | | | II | | | |
| 11 | 2.8 | Interim Audit: Revenue and Legal Expenses and Cash Flow Management Agreed Upon Management procedures | 1. Review of Disclosures noted around Revenue and legal expenses and Cashflow. 2. Agreed Upon Management procedures on Revenue and Legal Expenses and Cashflow to determine: | Failure to maintain and sustain unqualified audit | | | | Ops Reg Prg 1 | | | | Risk 4 | | | | IV | | | | √ | | | √ | | | √ | |
| 12 | 2.9 | Expenditure Management including Accounts Payable | 1. Evaluate the Adequacy of the Expenditure and Accounts management policies and procedures. 2. Assess Management Controls in terms of ensuring validity and accuracy of payments: \* Receiving of invoices and confirmation process. \* Matching process.  \* Delegation of authority and segregation of duties. \* Reconciliation process. \* Payments quality assurance. \* Management oversight and reporting 3. Compliance to relevant legislation and policies and procedures. 4. Capacity and Competency of resources | Inability to process and pay service providers as per the 30 days requirements | | | | Ops Reg Prog 1 | | | | Risk 2 | | | | III | | | |  | | | √ | | |  | |
| Misrepresentation of invoices and/or petty cash slips in order to receive unjustified payments for goods and services | | | | Fraud Risk Reg | | | | Risk 5 | | | | IV | | | |
| Collusion with service providers or other interested parties to process payment of goods and services that were not delivered | | | | Fraud Risk Reg | | | | Risk 7 | | | | IV | | | |
| 13 | 2.1 | Assets Management including assets disposals | 1. Evaluate the Adequacy of the Assets Management policies and procedures.2. Assess Management Controls on the Assets Management for adequacy and effectiveness, in terms: \*Acquisition.\* Receipt and recording.\* Asset Register Management.\* Disposal.\* Depreciation\* Accounting and Disclosure3. Assess compliance to the policy and other relevant legislation | Ineffective safeguarding of Assets | | | | Ops Reg | | | | Risk 5 | | | | IV | | | |  | | | √ | | |  | |
|  | Failure to properly account for ICT equipment | | | | Ops Reg Prg 1 | | | | Risk 4 | | | | IV | | | |
| 14 | 2.11 | Budget Management | 1.Review the adequacy of the Budget Management policy, processes & procedures. 2. Assess Management Controls around Budget Management in terms of: \* Budget Planning Process. \* Budget Monitoring Process \* Management reporting process 3. Assess Compliance to relevant legislation, policies, standards and legal prescripts | Overspending of the budget allocation | | | | Ops Reg Prg 1 | | | | Risk 7 | | | | IV | | | |  | | | √ | | |  | |
| 15 | 2.12 | Travel Management incl Subsistence Allowance | 1. Evaluate the Adequacy of the Travel Claim and Subsistence Management policies and procedures. 2. Assess Management Controls on the Travel Claims and subsistence Management for validity and accuracy of payments, in terms:  \*Requisition and Approval. \* Quality assurance of claims and authorization of payments. \* Payment process \* Monitoring of possible abuse red flags. \* Management oversight and reporting 3. Compliance to the Policy. | Misrepresentation of subsistence allowances claims (e.g. travel, accommodation, meals, etc.) to solicit unjustified payments | | | | Fraud Risk Reg | | | | Risk 6 | | | | IV | | | |  | | | √ | | |  | |
| 16 | 2.13 | Petty Cash Management Audit | 1. Evaluate the Adequacy of the Petty Cash Management policies and procedures. 2. Assess Management Controls on the Petty Cash Management for validity and accuracy of payments, in terms:  \*Requisition and Approval. \* Payment process \* Monitoring of possible abuse red flags. \* Management oversight and reporting 3. Compliance to the Policy. | No risk identified | | | |  | | | |  | | | |  | | | | √ | | |  | | | √ | |
|  |  | Bank and Cash Management |  | No risk identified | | | |  | | | |  | | | |  | | | |  | | | √ | | |  | |
| 17 | 2.14 | Annual Financial Statement Reviews (High Level Review) | Annual Financial Statement High level GRAP disclosure review prior to submission to AG. | Failure to submit Annual Financial Statements that are prepared in line with GRAP – PFMA 55(1)(b) | | | | Ops Risk Prg 1 | | | | Risk 3 | | | | IV | | | | √ | | | √ | | | √ | |
| Failure to maintain and sustain unqualified/clean audit. | | | | Ops Risk Prg 1 | | | | Risk 4 | | | | IV | | | |
| Inability to maintain and keep the Unit accumulated cash surplus in the balance sheet to fund budget deficit | | | | Strat Reg | | | | Risk 8 | | | | IV | | | |
| 18 | 2.15 | Facilities Management | 1. Evaluate the Adequacy of the Facilities Management policies and procedures.2. Assess Management Controls on the Management of Facilities in terms of: \* Building Management including Lifts and cleaning services.\* Office Space allocation Fleet allocation and monitoring.\* Servicing and Inspections of facilities.\* Monitoring and maintenance\* Logging and resolutions of calls and complaints 3. Compliance to the relevant applicable Facilities management policies and legislation. | Failure to attend to maintenance issues & calls logged within the time frame allocated | | | | Ops Reg Prg 1 | | | | Risk 3 | | | | III | | | |  | | |  | | | √ | |
| 19 | 2.16 | Fleet Management | 1. Evaluate the Adequacy of the Fleet Management policies and procedures. 2. Assess Management Controls on the Management of fleet in terms of:  \* Fleet Contract. \* Fleet allocation and monitoring. \* Authorization for use of fleet. \* Servicing and Inspections. \* Monitoring of use and tracking. \* Recording of usage and fuel. \* Management oversight and reporting. \* Safeguarding of fleet and insurance 3. Compliance to the fleet management policy. | Abuse or misuse of SIU fleet by employees for personal gains | | | | Fraud Risk Reg | | | | Risk 8 | | | | IV | | | |  | | | √ | | |  | |
| Failure to adequately manage fleet | | | | Ops Reg Prg 1 | | | | Risk 6 | | | | III | | | |
| 20 | 2.17 | Records Management | Evaluate the Adequacy of the Records Management policies and procedures. 2. Assess Management Controls on the Records Management for adequacy and effectiveness, in terms of:  \* Definition and Classification of information \* Safeguarding and retention of information 3. Compliance with the relevant policies and legislation. | Inability to comply with all applicable regulatory and legal requirements | | | | Legal Ops Reg | | | | Risk 4 | | | | III | | | |  | | | √ | | |  | |
| **C** | **HUMAN CAPITAL MANAGEMENT** | | | |  | | | |  | | | |  | | | |  | | |  | | |  | | |  | | |
| 21 | 3.1 | Occupational Health and Safety | 1. Evaluate the Adequacy of the Occupational Health and Safety policies and procedures. 2. Assess Management Controls in ensuring compliance to OHS Policies.: \* Roles and responsibilities of the Accounting Officer. \* OHSA Committees. \* OHSA Audits. 3. Compliance monitoring and reporting. | Inability to provide adequate legal compliance support and advise to the organization to ensure that the Unit meets its compliance obligations | | | | Legal Ops Reg | | | | Risk 4 | | | | III | | | |  | | | √ | | |  | |
| 22 | 3.2 | Leave Management | 1. Review adequacy of the Leave Management Policy 2. Review adequacy and effectiveness of management controls around the following: \* Various types of leave \* Leave System. \* Leave provisioning and reconciliation reports. \* Training & awareness on leave management policy. \* Reliability and integrity of information. 3. Review Compliance with leave management policy and other relevant legislation. | Misrepresentation of leave information and/or failure to apply and record leave taken | | | | Fraud Reg | | | | Risk 1 | | | | III | | | | √ | | |  | | | √ | |
| 23 | 3.3 | Employee Performance Management | 1. Review adequacy policies and procedures on Employee performance Management policy and procedures.2. Assess Management controls in terms of:\* Performance Management Plans.\* Performance Assessment and monitoring.\* Performance Improvement Plans.\* Moderation Process\* Training & awareness on Employee performance management processes.\* Information management & control | Inability to properly manage employee’s performance through an output-based system | | | | Ops Reg | | | | Risk 3 | | | | IV | | | |  | | | √ | | |  | |
| 24 | 3.4 | Learning and Development | 1.Review adequacy of Policies and procedure on Employee Learning and Development  2. Assess Management Controls around learning and development process in terms of: \* Learning and Development Plans implementations and process i.e. Workplace Skills Plans and IDPs. \* Training and Development monitoring and evaluation process. 3. Management oversight and reporting, 4. Compliance to Policies and relevant prescripts | Inadequate skills and capacity development for Unit employees | | | | Ops Reg | | | | Risk 10 | | | | IV | | | |  | | | √ | | |  | |
| Inadequate training and development programs for Civil Litigators and/or Forensic Lawyers | | | | CLC Ops Reg | | | | Risk 2 | | | | III | | | |
| 25 | 3.5 | Talent Management including termination, retention | 1. Evaluate adequacy of the recruitment Management Policies, strategy and procedures. 2. Assess Management Controls in recruitment process management in terms of the: \* Recruitment Plan Implementation \* Qualification and employee screening. \* Interview and appointment. \* Head Count Audit \* Termination and retention process. \* Information Management and safeguarding. \* Capacity and competence of the resources. Review Compliance to the Recruitment Management policy and relevant legislation | Inability to conclude recruitment process as per the agreed timeframes | | | | Ops Reg | | | | Risk 1 | | | | II | | | | √ | | |  | | | √ | |
| Inadequate human resources capacity to execute and meet the growing demand of SIU forensic and litigation services | | | | Strat Risk Prg 1 | | | | Risk 5 | | | | II | | | |
| Misrepresentation of qualifications, experience, skills and other relevant information during recruitment process | | | | Fraud Risk | | | | Risk 2 | | | | IV | | | |
| Inability to retain talent | | | | Ops Reg | | | | Risk 2 | | | | IV | | | |
| Failure to meet targets as per the approved Employment Equity Plan. | | | | Ops Reg | | | | Risk 3 | | | | IV | | | |
| 26 | 3.6 | Payroll management Including /Employee Verifications (Head Count | 1. Evaluate adequacy of Policies and procedures on Payroll Management 2. Assess Management Controls in terms of the payroll management process: \* Employee Payroll information accuracy and completeness.   \* Employee Benefits and deductions \* Payroll processing timelines. \* Payroll System usage and access controls. \* Segregation of duties. \* Information Management and safeguarding. \* Capacity and competence of the resources 3. Review Compliance to policies and relevant legislation. | Late processing and payment of employees’ salaries | | | | Ops Reg | | | | Risk 4 | | | | IV | | | |  | | | √ | | |  | |
| 27 | 3.7 | Employee Relations Management | 1. Evaluate adequacy of Policies, codes and procedures on employee relations Management2. Assess Management Controls in terms of the employee relations management process:\* Employee related cases.\* Disciplinary process.\* Grievances and appeals.\* CCMA, labour court and other related process.\* Recognized Labour union relations and structure process3. Review compliance to Policies and other relevant legislation. | Inadequate engagement with employees and organized labour | | | | Ops Reg | | | | Risk 6 | | | | IV | | | | √ | | |  | | | √ | |
| Inability to conclude cases with set ER policy timelines | | | | Ops Reg | | | | Risk 7 | | | | III | | | |
| 28 | 3.8 | Employee wellness management | 1. Evaluate adequacy of Policies and procedures on Employee wellness Management 2. Assess Management Controls in terms of the Employee wellness management process: \* Employee wellness program development and implementation. \* Cases and intervention. \* Contracted services/referrals 3. Safeguarding and confidentiality of information 4. Capacity and competence of the resources | SIU Employee Wellness programs not achieving its objectives in ensuring a healthy and productive workforce | | | | Ops Reg | | | | Risk 8 | | | | IV | | | |  | | |  | | | √ | |
| 29 | 3.9 | Organizational Culture Review Project | 1. Evaluate adequacy of Policies, procedures, plans or strategy around Organizational Culture  2. Assess Management Controls in terms of the Org Culture management process: \* Implementation Plan. \* Monitoring and assessment. \* Monitoring and reporting | Failure to implement organizational culture project | | | | Ops Reg | | | | Risk 9 | | | |  | | | |  | | | √ | | |  | |
| Failure to implement Change Management within the organization | | | | Ops Reg | | | | Risk 10 | | | | III | | | |
| 30 | 3.10 | Organizational Development (Change Management):) 1.Organisational design • Organizational structure • Job profiling and job grading | 1. Evaluate adequacy of Policies, procedures and procedures around Org Design  2. Assess Management Controls in terms of the Org Design management process: \* Implementation Plan. \* Monitoring and assessment. \* Monitoring and reporting | No risk identified | | | |  | | | |  | | | |  | | | |  | | | √ | | |  | |
| 31 | 3.11 | Employment Equity Plan Review | 1. Evaluate adequacy of Policies, plan, processes and procedures on the Employment Equity Management 2. Assess Management Controls in terms of the Employment Equity management process: \* Employment Equity Plan Development and implementation. \* Employment Equity Committee effectiveness. \* Monitoring and reporting. \*Compliance to policies and relevant legislation. | Failure to meet targets as per the approved Employment Equity Plan. | | | | Ops Reg | | | | Risk 3 | | | | IV | | | | √ | | |  | | | √ | |
| **D** | **STRATEGY, REPORTING AND MONITORING** | | | |  | | | |  | | | |  | | | |  | | |  | | |  | | |  | | |
| 32 | 4.1 | Performance Information reporting continuous verification | Verify the accuracy, validity, reliability and completeness of information reported; \* In-year monitoring procedures to facilitate performance monitoring and reporting. \* Presentation and consistency of performance information reported; 3. Review compliance with reporting requirements (i.e. National Treasury’s Framework for Managing Programme Performance Information) | Delay in the submission of performance monitoring reports as per the prescribed timeframes | | | | Ops Reg | | | | Risk 1 | | | | IV | | | | √ | | | √ | | | √ | |
| 33 | 4.2 | Performance Management Audit (governance, monitoring and evaluation) | 1. Evaluate the adequacy of policies and procedures established and maintained by management for planning and Management of Unit performance and reporting.2. Assess the management controls in place:\* To collect, record, process data and report on Unit performance information;\* Resolution of prior year findings\* Management reporting & oversight.  3. Review compliance with Policies and related frameworks around the Unit performance management. | Delay in the submission of and tabling of the Strategic Plan and Annual Performance Plan as per the prescribed timeframes | | | | Ops Reg | | | | Risk 2 | | | | IV | | | | √ | | |  | | | √ | |
| Delay in the submission of and tabling of the annual reports to Parliament and other relevant authorities | | | | Ops Reg | | | | Risk 4 | | | | IV | | | |
| 34 | 4.3 | Annual Performance Report review | Review of the annual performance report for reliability prior to submission to the AG after year end | Failure to submit performance monitoring reports as per the prescribed timeframes | | | | Ops Reg Prg 1 | | | | Risk 1 | | | |  | | | | √ | | | √ | | | √ | |
| 35 | 4.4. | Annual Performance Plan (APP) usefulness review process | Assess compliance to the National Treasury Framework for Performance information management and Unit policy (Usefulness reviews) | Failure to ensure compliance with all regulatory requirements applicable to the Unit | | | | Legal Ops Reg | | | | Risk 4 | | | | III | | | | √ | | | √ | | | √ | |
| 36 | 4.5 | Operational Plans development and Performance Information Review | 1. Assess alignment of the plans with the Company Strategy and Annual Performance Plan. 2. Assess the adherence with the Smart Principles. | Inability to provide quality assurance and guidance on the Unit Operational Plans | | | | Ops Reg | | | | Risk 3 | | | | III | | | |  | | | √ | | |  | |
| 37 | 4.6 | Strategy development, implementation and monitoring | 1. Assess the Adequacy of the strategy development and management Policies, framework and processes. 2. Assess Management Controls around: \* Align business objectives with corporate mission \* Strategy into plans. \* Achievement of Plans \* Monitoring, review and adjustment. \* Assess Management reporting and oversight if any. | Failure to submit and table Strategic Plan and Annual Performance Plan as per the prescribed timeframes | | | | Ops Reg Prg 1 | | | | Risk 2 | | | |  | | | |  | | | √ | | |  | |
| Failure to provide appropriate monitoring and evaluation services on organizational performance | | | |  | | | |  | | | | III | | | |
| **E** | **INFORMATION COMMUNICATION TECHNOLOGY** | | | |  | | | |  | | | |  | | | |  | | |  | | |  | | |  | | |
| 38 | 5.1 | IT General Controls review | 1. Evaluate the adequacy and effectiveness of the IT Management in terms of: \* IT Governance. \* User Access Management. \* Facilities and environmental Controls. \* Change Management. | Inability to provide adequate ICT services in the organization operations | | | | Ops Reg | | | | R1 | | | | IV | | | | √ | | |  | | | √ | |
| 39 | 5.2 | IT Security Management including Cyber | 1. Evaluate the adequacy and effectiveness of the IT Security Management in terms of: \* Patch management procedures. \* Change management procedures. 2. Compliance with IT policies and procedures | Failure to provide protection and security of data stored in computers and servers | | | | Ops Risk Prg 1 | | | | Risk 2 | | | | I | | | | √ | | |  | | | √ | |
| # | 5.3 | IT Assets Management. | It will be incorporated in Assets Man Audit in Finance with the same scope | Failure to properly account for ICT equipment | | | | Ops Reg Prg 1 | | | | Risk 4 | | | | IV | | | |  | | |  | | |  | |
| 40 | 5.4 | IT Service Management including incidents management | 1. Evaluate the adequacy and effectiveness of the IT Service Management processes.2. Assess Management Controls around in terms of:Governance of ICT Service Managementa) ICT Service Catalogue.b) ICT Service Desk and Operations Management.c) ICT Request Fulfilment.d) ICT Application Availabilitye). Monitoring and reporting.3. Assess compliance to the IT Service Management Policies and Plans. | Inability to comply with the approved ICT Service Delivery Standards | | | | Strat Risk Prg 1 | | | | Risk 4 | | | | III | | | | √ | | |  | | | √ | |
| Inability to provide adequate ICT services in the organization operations | | | | Ops Reg | | | | R1 | | | | III | | | |
| 41 | 5.5 | IT Disaster Recovery Management. | 1. Assess the adequacy of the IT Business Continuity and Disaster Recovery Policy and Plan. 2. Evaluate Management controls around IT Business Continuity and Disaster Recovery Management: Disaster Preparedness. Testing's. 3. Assess compliance to the IT Disaster recovery Policies and Plans. | Inadequate ICT business continuity and disaster recovery measures to ensure continuity of operations | | | | Ops Risk Prg 1 | | | | Risk 3 | | | | II | | | |  | | | √ | | |  | |
| 42 | 5.6 | ICT Projects Management Review | 1. Assess the adequacy of the IT project management framework or procedures. 2. Evaluate Management controls around IT Projects Management: a) Project Plans and implementation. B) Monitoring and reporting. C) Governance \*& Oversight. | Inadequate management of ICT Projects | | | | Ops Reg Prg 1 | | | | Risk 5 | | | | III | | | | √ | | |  | | | √ | |
| **F** | **STAKEHOLDER MANAGEMENT AND COMMUNICATION** | | | |  | | | |  | | | |  | | | |  | | |  | | |  | | |  | | |
| 43 | 6.1 | Communications and Stakeholder Management | 1) Assess the adequacy of the Communications and Stakeholder Management Policies, Plans and procedures. 2) Evaluate Management Controls around Communication and Stakeholder Management in terms of : \* Communication Plan and Protocol. \* Internal & External Communication process including social media. \* Branding  \*Monitoring and evaluation. Stakeholder identification/classification and communication \* Monitoring and evaluation. \* Cooperation and collaboration with other internal & external Stakeholders 3) Compliance to relevant Stakeholder Management policies and procedures 4) Capacitation and Competence of the unit 5. Management oversight & reporting | Inability to set the agenda and narrative around Unit mandate | | | | Ops Reg Prg 1 | | | | Risk 1 | | | | III | | | |  | | | √ | | |  | |
| Inability to communicate and engage with internal stakeholders | | | | Ops Reg Prg 1 | | | | Risk 2 | | | | III | | | |
| Failure by employees to use the approved corporate identity (CI) manual and corporate branding | | | | Ops Reg Prg 1 | | | | Risk 3 | | | | IV | | | |
| Inability to monitor SIU perception in the media and analysis of its performance for reputation management | | | | Ops Reg Prg 1 | | | | Risk 4 | | | | IV | | | |
| **G** | **RISK MANAGEMENT** | | | |  | | | |  | | | |  | | | |  | | |  | | |  | | |  | | |
| 44 | 7.1 | Risk management | 1.Assess the existence and adequacy of the Risk Management Policy, framework, process and procedures. 2. Evaluate the adequacy and effectiveness of management controls in:  \* Embedding the Risk Management process within the organization. \* Incorporation of risk management in planning and decision-making process. \* Process to ensure ownership and accountability over risks identified \* Monitoring and oversight. \* Understanding and Awareness. | Inability to conduct risk assessment on all identified SIU risks | | | | Ops Reg Prg 1 | | | | Risk 1 | | | | IV | | | |  | | | √ | | |  | |
| Inadequate monitoring and oversight on ERM performance | | | | Ops Reg Prg 1 | | | | Risk 2 | | | | IV | | | |
| 45 | 7.2 | Security Management | 1) Assess the adequacy of the Security Management Policies, Strategy, Plans and procedures.2) Evaluate Management Controls around Security Management in terms of :\* Physical Security Control and breaches.\* Security Vetting and clearance.\* Assessments and monitoring.\* Information Security and classification.\* Implementation of Security Plans and protocols3) Compliance to relevant security standards and prescripts.4) Capacitation and Competence of the unit.5. Management Oversight and reporting | Insufficient preparedness to respond to security breaches and protect Unit assets | | | | Ops Reg Prg 1 | | | | Risk 9 | | | | III | | | |  | | |  | | | √ | |
| Unauthorized disclosure and leaking of classified information to third parties. | | | | Fraud Reg | | | | Risk 3 | | | | II | | | |
| Insufficient preparedness to respond to employee threats and intimidation | | | | Ops Reg Prg 1 | | | | Risk 10 | | | | III | | | |
|  | Prolonged and lengthy process to complete security clearance for employees | | | | Ops Reg Prg 1 | | | | Risk 4 | | | | III | | | |
| 46 | 7.3 | Ethics, Fraud and / Corruption management Review | 1) Assess the adequacy of the Internal Integrity Management Policy, processes and procedures. 2) Evaluate Management Controls around Internal Integrity Management in terms of : \* Screening \* Authorization for additional work outside the organization \* Declaration of Interest \* Declaration of gifts. \* Screening outcome and corrective actions. \* Confidentiality. \* Fraud Prevention and Investigations 3) Compliance to relevant Policies and SOP . 4) Capacitation and Competence of the unit. 5. Management Oversight & reporting | Failure to disclose interest as per the Unit Conflict of Interest Policy | | | | Ops Risk Prg 1 | | | | Risk 5 | | | | IV | | | | √ | | |  | | | √ | |
| Unauthorized disclosure and leaking of classified information to third parties. | | | | Fraud Risk Reg | | | | Risk 3 | | | | III | | | |
| Failure to declare gifts and gratification as per the approved Conflict of Interest Policy | | | | Fraud Risk Reg | | | | Risk 11 | | | | IV | | | |
| Prolonged and lengthy process to complete security clearance for Unit employees | | | | Ops Reg | | | | Risk 4 | | | | III | | | |
| Employees moonlighting or performing remuneration work outside the Unit without proper authorization | | | | Ops Reg | | | | Risk 10 | | | | III | | | |
| Inability to provide employment screening service during recruitment as per the approved standard | | | | Ops Reg | | | | Risk 6 | | | | IV | | | |
| Inability to conduct investigations on all allegations reported against employees. | | | | Ops Reg | | | | Risk 7 | | | | IV | | | |
| Misrepresentation of qualifications, experience, skills and other relevant information during recruitment process | | | | Fraud Reg | | | | Risk 2 | | | | III | | | |
| Misrepresentation of leave information and/or failure to apply and record leave taken | | | | Fraud Reg | | | | Risk 1 | | | | III | | | |
| Bribery of investigators by interested parties in order to influence the investigations outcomes | | | | Fraud Reg | | | | Risk 9 | | | |  | | | |
| 47 | 7.4 | Business Continuity Management | 1) Assess the adequacy of the Business Continuity Management Policies/Framework and Plan.2) Evaluate Management Controls around Business Continuity Management in terms of :\* Business Continuity Plan Implementation.\* BCP Testing.\* BCP Committee effectiveness.\* BCP Communication and Information.\* Monitoring and reporting.\* Management reporting and oversight 3) Compliance to relevant Policies and legislation .4). Management Oversight & reporting | Ineffective implementation of business continuity management | | | | Ops Reg | | | | Risk 3 | | | | III | | | |  | | | √ | | |  | |
| Inadequate ICT business continuity and disaster recovery measures to ensure continuity of SIU operations | | | | ICT Ops Risk Reg | | | | Risk 3 | | | | II | | | |
| 48 | 7.5 | Lifestyle Audits Review | 1) Assess the adequacy of the Lifestyle Audit Policies, process and procedures. 2) Evaluate Management Controls around Lifestyle Audits in terms of: \* Request Management and approvals. \* Implementation plans and completion. \* Reporting and Oversight. | Inability to meet the demand for lifestyle audit requests | | | | ICT Ops Risk Reg | | | | Risk 8 | | | | IV | | | |  | | | √ | | |  | |
| **H** | **LEGAL COUNCIL** | | | |  | | | |  | | | |  | | | |  | | |  | | |  | | |  | | |
| 49 | 8.1 | Civil Litigations Management | 1.Assess the existence and adequacy of the Legal services and Litigation Management Policy, framework, process and procedures. 2. Evaluate the adequacy and effectiveness of Management controls in terms of the Legal services and litigation Management process: \* Request and approval of cases for litigation. \* Case Management Committee \* Representations/defense court. \* Special Tribunal Enrolment Process review. \* Judgement execution. | Failure to ensure compliance with all regulatory requirements applicable.) | | | | Ops Reg | | | | Risk 4 | | | | III | | | | √ | | | √ | | | √ | |
| Inability to expedite and timeously conclude civil matters and other legal proceedings enrolled at the Special Tribunal | | | | Strat Risk (Prg 2 ) | | | | Risk 3 | | | | II | | | |
| Inability to expedite and timeously institute & conclude civil matters and other legal proceedings enrolled at the Special Tribunal | | | | Ops Reg | | | | Risk 2 | | | | I | | | |
| Failure to provide expert guidance and professional advice on civil matters during the planning phase of investigations (2022/23) | | | | Ops reg | | | | Risk 2 | | | | III | | | |
| Inadequate training and development programs for Civil Litigators and/or Forensic Lawyers | | | | Ops reg | | | | Risk 2 | | | | III | | | |
| 50 | 8.2 | Compliance Management | 1.Assess the existence and adequacy of the Compliance Management Policy, framework, process and procedures.2. Evaluate the adequacy and effectiveness of Compliance Management controls in terms of: \* Compliance Universe identification and Risk Management Plans.\* Monitoring and reporting\* Management oversight.3. Compliance with relevant legislations | Inability to provide adequate legal compliance support and advise to the organization to ensure that the Unit meets its compliance obligations | | | | Ops reg | | | | Risk 3 | | | | III | | | |  | | | √ | | |  | |
| Delay in the submission of and tabling of the Strategic Plan and Annual Performance Plan as per the prescribed timeframes | | | | SMR Ops Reg | | | | Risk 1 | | | | IV | | | |
| Delay in the submission of and tabling of the SIU annual reports to Parliament and other relevant authorities | | | | SMR Ops Reg | | | | Risk 4 | | | | IV | | | |
| Failure to develop and provide quarterly reports on Unit Annual Procurement Plan to National Treasury | | | | Finance Ops Reg Prg 1 | | | | Risk 10 | | | | IV | | | |
| Inability to maintain and keep the Unit accumulated cash surplus in the balance sheet to fund budget deficit | | | | Strat Reg | | | | Risk 8 | | | | IV | | | |
| 51 | 8.3 | Corporate Legal Services | 1.Assess the existence and adequacy of the Corporate Legal Management Policy, framework, process and procedures. 2. Evaluate the adequacy and effectiveness of Corporate Legal Management controls in terms of:  \* Legal Opinions (Internal and External). \* Litigation Management (Corporate). \* Oversight and reporting. 3. Compliance with relevant legislation. | Inability to provide professional legal support and advise to the organization to ensure that internal legal matters are resolved efficiently | | | | Ops reg | | | | Risk 4 | | | | III | | | |  | | | √ | | |  | |
| **I** | **GOVERNANCE** | | | |  | | | |  | | | |  | | | |  | | |  | | |  | | |  | | |
| 52 | 9.1 | Corporate Governance Review | 1.Assess the Adequacy of Governance Policies, processes and procedures. 2. Assess Management controls in terms of Corporate Governance: \* Governance Framework implementation. \* Delegation of Authority \* Governance Committees: \* Secretariat Services \* Management oversight and reporting. \* Capacity and competence. 2. Assess compliance to the policy and relevant legislations | Inability to provide adequate legal compliance support and advise to the organization to ensure that the Unit meets its compliance obligations | | | | CLC Risk Reg | | | | Risk 3 | | | | III | | | |  | | | √ | | |  | |
| Failure to review and align the Corporate Governance Framework | | | | Ops Reg | | | | Risk 1 | | | | III | | | |
| Failure to act with proper mandate due to significant gaps in the DoA Policy | | | | Ops Reg | | | | Risk 2 | | | | I | | | |
| Inability to develop Governance Calendar aligned to SIU’s reporting obligations | | | | Ops Reg | | | | Risk 3 | | | | III | | | |
| Failure to evaluate committee performance in line with the ToRs | | | | Ops Reg | | | | Risk 4 | | | | II | | | |
| Failure to resolve audit findings within the set timeframes | | | | Ops Reg | | | | Risk 5 | | | | IV | | | |
| Failure to implement risk mitigation plans within the set timeframes. | | | | Ops Reg | | | | Risk 6 | | | | IV | | | |
| **J** | **PROGRAMME PORTFOLIO** | | | |  | | | |  | | | |  | | | |  | | |  | | |  | | |  | | |
| 53 | 10.1 | Programme Portfolio Management audit:  a) Case Registration and Assessment. B) Prevention Measures. C) Referrals Monitoring. | 1.Assess the existence and adequacy of the Programme Monitoring Processes and Procedures. 2. Evaluate the adequacy and effectiveness of management controls in terms of: \* Receiving of allegations. \* Recording of allegations. \* Case Assessment process. \* Tracking and reporting \* Referrals  \* Management oversight. \* Capacitation of the Unit in terms of skills and resources. \* Use of Case Management System. | Inability to provide adequate monitoring on the implementation of legal recommendations | | | | Strat Reg   &  Ops Reg | | | | Risk 6 & Risk 1 | | | | III | | | |  | | | √ | | |  | |
| Inability to pro-actively assist public Institutions to prevent corruption and maladministration practices | | | | Ops Reg | | | | Risk 2 | | | | III | | | |
| Inability to re-introduce Project Management Office (PMO) due to delays in finalization of the processes | | | | Ops Reg | | | | Risk 3 | | | | I | | | |
| 54 | 10.2 | Market Data Analysis | 1.Assess the existence and adequacy of the Market Data Analysis policies, framework, processes and Procedures. 2. Evaluate the effectiveness of management controls in terms of market data analysis: \* Management oversight and reporting. \* Capacitation of the Unit in terms of skills and resources. | Inability to develop and implement Market Data Analytics Strategy | | | | Ops Reg | | | | Risk 1 | | | |  | | | |  | | | √ | | |  | |
| **K** | **FOLLOW UP REVIEW** | | | |  | | | |  | | | |  | | | |  | | |  | | |  | | |  | | |
| 55 | 11.1 | Follow-ups | Follow-up on the implementation of audit recommendations and action plans (by Internal Audit, External Audit and other assurance providers) | N/A | | | | N/A | | | | N/A | | | | N/A | | | | √ | | | √ | | | √ | |
| **L.** | **MANAGEMENT REQUESTS** | | | |  | | | |  | | | |  | | | |  | | |  | | |  | | |  | | |
| 56 | 3.12 | Annual Performance Bonus Reviews | Review of performance appraisal documents and payments schedules for accuracy prior to payment processing. | N/A | | | | N/A | | | | N/A | | | | N/A | | | | √ | | | √ | | | √ | |
| 57 | 3.12 | Annual Salary Increases implementation review | Review of payments schedules for accurate implementation of increase % and payment calculations. | N/A | | | | N/A | | | | N/A | | | | N/A | | | | √ | | | √ | | | √ | |
| **M** | **ADHOC ASSIGNMENTS** | | | |  | | | |  | | | |  | | | |  | | |  | | |  | | |  | | |
| 58 | 12.1 | Adhoc Assignments | Adhoc (Management request) | N/A | | | | N/A | | | | N/A | | | | N/A | | | | √ | | | √ | | | √ | |
| 59 | 12.2 | Project Assurance Review (Various Projects) | 1.Assess the existence and adequacy of Project Assurance Review, Monitoring and Reporting Policy and Procedures. 2. Evaluate the adequacy and effectiveness of management controls in terms of: \* Project business case viability. \* User assurance (business needs met). \* Technical assurance (tracking that the solution is technically appropriate). 3. Management oversight and reporting. 4. Compliance to relevant policies and procedures. | Failure to examine if the project is being governed, managed, and executed in a manner conducive to successful delivery | | | |  | | | |  | | | |  | | | | √ | | | √ | | | √ | |
| **60** | **12.3** | Audit and Risk Committee and other Governance Attendance | N/A | N/A | | | | N/A | | | | N/A | | | | N/A | | | | √ | | | √ | | | √ | |
|  |  | **TOTAL AUDITS EXCL ADHOCS AND PROJECT ASSURANCE** | | **N/A** | | **N/A** | | | | **N/A** | | | | **N/A** | | | | **27** | | | **43** | | | **30** | | |