



OFFICE OF THE CHIEF JUSTICE  
REPUBLIC OF SOUTH AFRICA

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12 September 2016

## **INTERNAL AUDIT ACTIVITY (IAA) PLANNING MEMORANDUM**

### **Verification of the Management Performance Assessment Tool (MPAT)**

#### **1. PROJECT MANDATE**

The verification of the MPAT is part of the approved Internal Audit Activity (IAA) Operational Plan for the 2016/2017 financial year as approved by the Audit and Risk Committee.

#### **2. PROJECT SCOPE**

The scope of this review will cover the period from 01/09/2016 to 30/09/2016 in line with the MPAT assessment period.

#### **3. AUDIT OBJECTIVES**

The primary objective of the review is to:

- Verify the existence of the evidence provided by management for each MPAT standard; and
- Evaluate that the MPAT process was followed (*See Annexure 2 on the Process Flow*).

#### **4. APPROACH**

The main role of Internal Audit Activity (IAA) in the MPAT process is to determine whether due process has been followed by the department in performing the MPAT. Internal Audit Activity (IAA) is expected to verify existence of information provided by management. It is evident that this constitutes a consulting engagement and not an assurance engagement, therefore the **Standards** for consulting engagement must be adhered to (*See Process Flow*); including but not limited to the following:

- Participation in the senior management assessment meeting. Internal Audit Activity (IAA) must be independent when assessing the process. Internal Audit Activity (IAA) may serve as an observer in the management deliberations on the departmental self-assessment. They may provide guidance or comment with regard to the type and level of evidence required, but should not be part of the actual scoring of the standard.
- Report the findings of the review to Accounting Officer and Audit Committee.

5. **TIMING**

The time scheduled for all the phases will be 128 hours; estimated to start on 12/09/2016 to 26/09/2016.



Mr. Ranako Mabunda

Chief Audit Executive

Date: 12 September 2016

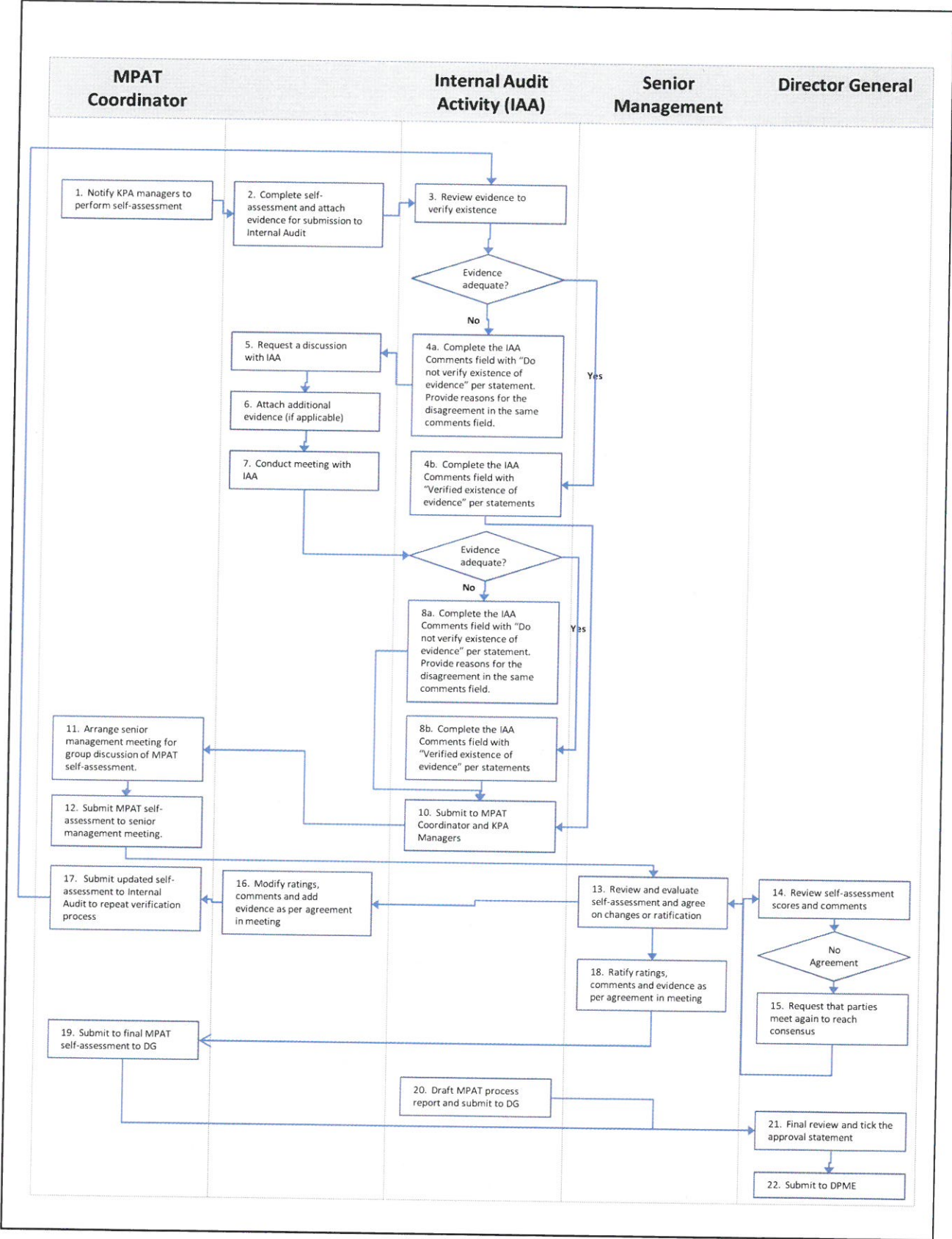


Ms M. Sejosengwe

Secretary - General

Date: 12/9/2016

# ANNEXURE 2: MPAT PROCESS FLOW



**ANNEXURE 3**

**MPAT Manual Verification "Form"**

This document must be signed by the head of Internal Audit Activity (IAA) after verification of information obtained. Please indicate "YES" or "NO" against each indicator to indicate if evidence has been provided by the department.

<b>KPA: Strategic Management</b>	<b>Yes</b>	<b>No</b>	<b>Comment</b>
1.1.1 Strategic Plans (2015/2020)	X		
1.1.2 Annual Performance Plans (2016/17)	X		
1.3.1 Integration of M & E in performance and strategic management	X		
1.3.2 Evaluation		X	Exempted
1.3.3 Planning of implementation programme		X	The Planning Implementation Programme is still a pilot standard in MPAT 1.6
<b>KPA: Governance and Accountability</b>			
2.1.1 Service Delivery improvement mechanisms	X		
2.2.1 Functionality of management structures	X		
2.3.2 Assessment of accountability mechanism (Audit Committee)	X		
2.4.1 Assessment of policies and systems to ensure professional ethics	X		
2.4.2 Fraud prevention	X		
2.5.1 Assessment of Internal Audit Activity (IAA) arrangements	X		
2.6.1 Assessment of risk management arrangements	X		
2.8.1 Corporate Governance of ICT	X		
2.10.1 Access to information	X		
2.11.1 Promotion of Admin Justice	X		
<b>KPA: Human Resource and Systems Management</b>			
3.1.1 Human Resource Planning	X		

3.1.2 Organisational Design	X		
3.1.3 Assessment of Human Resources Development	X		
3.2.2 Application of recruitment and retention practices	X		
3.2.4 Management of diversity	X		
3.2.5 Employee Wellness	X		
3.3.1 Implementation of Level 1-12 Performance Management System	X		
3.2.6 Delegations in terms of PSA	X		
3.3.1 Implementation of level 1-12 PMDS	X		
3.3.2 Implementation of SMS PMDS ( exc HOD)	X		
3.3.3 Implementation of Performance Management System for HOD	X		
3.4.2 Management of disciplinary cases	X		
<b>KPA: Financial Management (Supply Chain Management only)</b>			
4.1.1 Demand management	X		
4.1.2 Acquisition management	X		
4.1.3 Logistics management	X		
4.1.4 Disposal management	X		
4.2.1 Management of cash flows and expenditure vs. budget	X		
4.2.2 Payment of suppliers	X		
4.2.3 Management of unauthorised , irregular, fruitless and wasteful expenditure	X		
4.2.4 Payroll certification	X		
4.2.5 Delegations in terms of PFMA	X		

**Verified by**

Name: Mr. Ranako Mabunda

Position: Director: Internal Audit

Signature: 

Date: 29 September 2016

Signature of HOD: 

Date: 2016/9/30