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**Strictly Private and Confidential**

**17 October 2018**

## **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 2018/19 financial year as approved by the Audit and Risk Committee.

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

The scope of this review will cover the period from 01/10/2018 to 17/10/2018 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 144 hours; estimated to start on 01/10/2018 to 17/10/2018.



**Mr. Ranako Mabunda**

**Chief Audit Executive**

**Date: 17 October 2018**



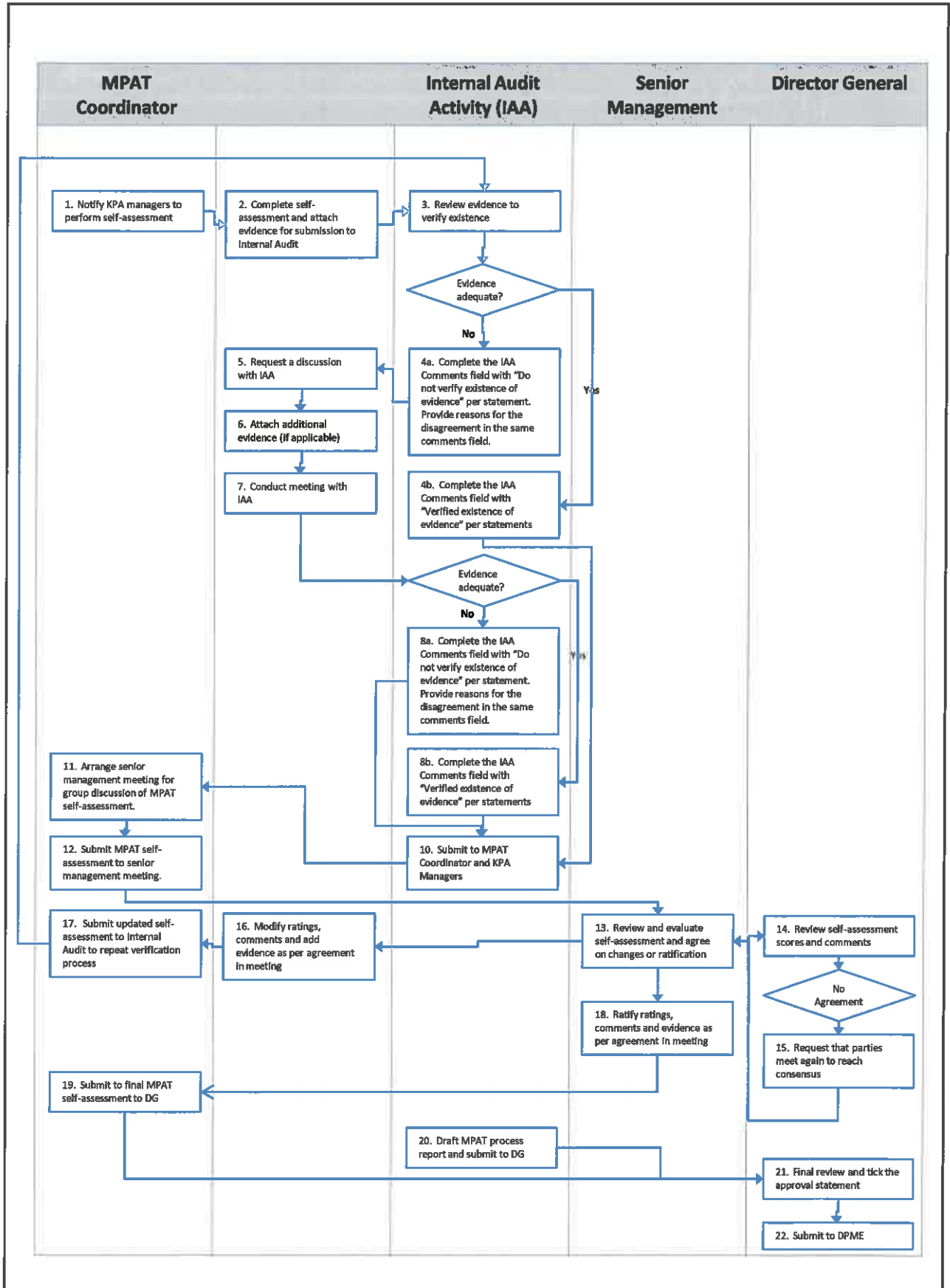
**Ms M. Sejosengwe**

**Secretary - General**

**Date: 2018/10/17**



## 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>
1.1.2 Annual Performance Plans (2018/19)	X		
1.3.1 Integration of performance monitoring and strategic management	X		
<b>KPA: Governance and Accountability</b>			
2.4.1 Assessment of policies and systems to ensure professional ethics	X		
2.4.2 Assessment of Financial Disclosures	X		
2.4.3 Anti-Corruption and Ethics Management	X		
2.6.1 Assessment of risk management arrangements	X		
2.8.1 Corporate Governance of ICT	X		
<b>KPA: Human Resource and Systems Management</b>			
3.1.1 Human Resource Planning	X		
3.1.2 Organisational Design and Implementation	X		
3.2.2 Application of recruitment and retention practices	X		
3.2.6 Approved EA and HOD delegations for public administration in terms of the Public Service Act and Public Service Regulations	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		



KPA: Financial Management			
4.1.1 Demand management	X		
4.1.2 Acquisition management	X		
4.1.4 Movable Asset Management	X		
4.2.2 Payment of suppliers	X		
4.2.3 Management of unauthorised , irregular, fruitless and wasteful expenditure	X		

**Verified by**

Name: Ranako Mabunda

Position: Director: Internal Audit

Signature: 

Date: 17 October 2018

Signature of HOD: 

Date: 2018/10/17

