

NATIONAL ASSEMBLY

QUESTION NO.564-2012FOR WRITTEN REPLY

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"Mr I M OLLIS (DA) to ask the Minister of Arts and Culture"

- (1) **Whether his department has an internal audit unit; if not; why not; if so, (a) how many staff members are employed in the unit and (b) what (i) is the structure and (ii) are the functions of the unit;**
- (2) **Whether the audit committee considers the internal audit reports; if not, why not; if so, what are the relevant details;**
- (3) **Whether he holds meetings to discuss (a) the internal reports and (b) their findings with the audit unit; if not, why not, in each case; if so, (i) on what dates since 1 April 2010 has each specified meeting taken place and (ii) what are the relevant details? NW729E**

REPLY:

- (1)(a) Yes, the department has an Internal Audit Unit, with nine (9) staff members on the approved structure. A co-source audit function currently exists to bridge the in-house internal audit capacity within the department consisting of sixteen (16) co-sourced staff on a need to audit capacity.
- (b)(i) The current in-house structure has nine (9) staff members, Chief Audit Executive (1x Director), (1x Secretary), (1x Deputy Director), and (2 x Assistant Directors) and four (4) Internal Auditors.
- (ii) The functions of the Internal Audit unit are to provide reasonable assurance on overall internal controls by conducting risk-based compliance audits;

quarterly performance audits, financial reviews; ad-hoc audits and forensic audits.

- (2) The Audit Committee considers all the internal audit reports. Other considerations include the approval of a risk-based annual operational plan as well as the three year rolling strategic plan, in-year reporting on the progress against the planned audits, and the status of the implementation of the recommendations emanating from the planned audits. The audited quarterly performance reports are also considered by the Audit Committee.
- (3)(a) No meetings were held with the Minister to date, however it is planned for the Minister to meet with the Audit Committee during the month of May 2012.