

Every child is a National Asset

DBE PRESENTATION

2020

CAE: ME (Modiadie) Mmola





PRESENTATION OUTLINE

1. Introduction
2. Internal Audit Activities - during lockdown
3. Review of Annual Financial Statement
4. Functioning of Audit Committee
5. Challenges/Impact and Opportunities
6. Conclusion

INTRODUCTION

- On the 15th of March 2020 the COVID -19 pandemic was declared a **national state of disaster** in terms of the section 27 (1) of the Disaster Management Act (DMA), 2002 (Act No. 57 of 2002)
- Consequently on 18 March 2020, the Minister of Cooperate Governance and Traditional Affairs issued **regulations**.
- COVID–19 posed a challenge to the work environment, as a global pandemic it affected **economies of the world** and how we conduct our activities at work.
- Conducting audits also had to **adapt** to the change within the audit standards required.

INTERNAL AUDIT ACTIVITIES DURING LOCKDOWN

- During the **Alert Level 5 and 4** – work was done mostly from home.
- Request for information and engagement with clients and teams were done through **emails, phone calls, sms and WhatsApp** messaging platforms.
- Some of the staff especially interns have no laptops to work from home, request for **resources** was made.
- Minimal work was done especially **finalizing lasts projects of the previous year**, and performance started to improve during the **alert level 3** as more staff were allowed to come to work.

INTERNAL AUDIT ACTIVITIES DURING LOCKDOWN...

- Worked on **finalizing reports** and review of three year rolling audit plans, IAA charter and engaged management for **inputs and AC charter** engaged the AC for their inputs. **National Treasury IAA Support** made inputs.
- Train staff working together with **IT on Microsoft Teams installation** and usage starting from May – June 2020.
- Meetings are held on **Microsoft Teams with clients/ audit committees/** staff. Teleconferences were used just before lockdown for exits meetings.
- Documents are received **on line through email** either database, or supporting documents.

approvals were requested for staff.

THE REVIEW OF THE ANNUAL FINANCIAL STATEMENT

The review of the AFS was conducted and challenges and opportunities were experienced.

Challenges	Opportunities
Face to Face entry, follow ups, exit meeting	All meetings with our clients and Implementing Agents were held on Microsoft Teams .
Document requests on email but received hardcopy in some cases Delays if official/s involved do not have data for immediate response	Document requests are on email, follow-ups by sms and whatsapp Documents were received through emails and for big databases we used private emails due to size limit Draft AFS and supporting schedules and documents were requested and received electronically.
Some offices are closed for staff self isolation after an incident of COVID-19 Delayed resolving issues or hardcopy documents from registries	Urgency or requirements to digitize our processes Due to (COVID -19)

FUNCTIONING OF AUDIT COMMITTEE (AC)

- The **AC meetings** were held, although initially planned meeting were postponed or rescheduled;
- An **induction and two (2) AC meetings** were held virtually on Microsoft Team;
- Meeting **documents** were sent **electronically** to members ahead of time;
- Members completed **claims** which were sent to them for their signature and returned for approval and processing; and
- Audit Committee **charter 2020-21** was approved

IMPACT OF LOCKDOWN

- The **productivity level** was very low in the first quarter of the year.
- Change in the **approach** of physical office work only, to virtual office arrangement.
- Meetings are easy to arrange and hold on **virtual platforms**.
- Minimal **face to face** meetings are held within the social distancing requirement (small groups).
- Physical **verification of work** done for projects was a challenge, only relied on picture for progress reports and confirmation due to limitation on travel between provinces.

CONCLUSION

- ❖ We are still working with management to address resourcing of all **staff without laptops and data packages**.
- ❖ We continuously **evaluate our processes** to improve effectiveness and efficiency.



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