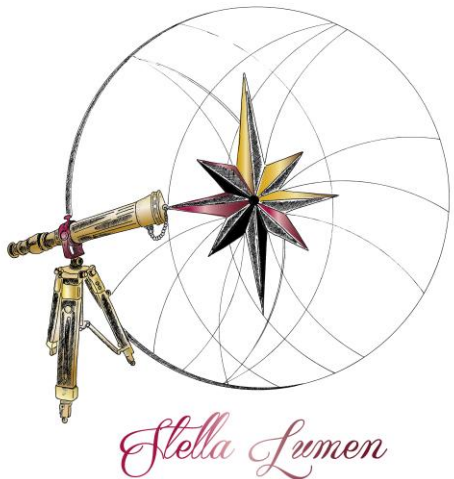


AUDITING CONTROLS :

Can they be a cornerstone of
Accountability in the Public
Sector



Thabani Zulu CA(SA)

CEO: Stella Lumen

6 December 2024

Instructed to cover...

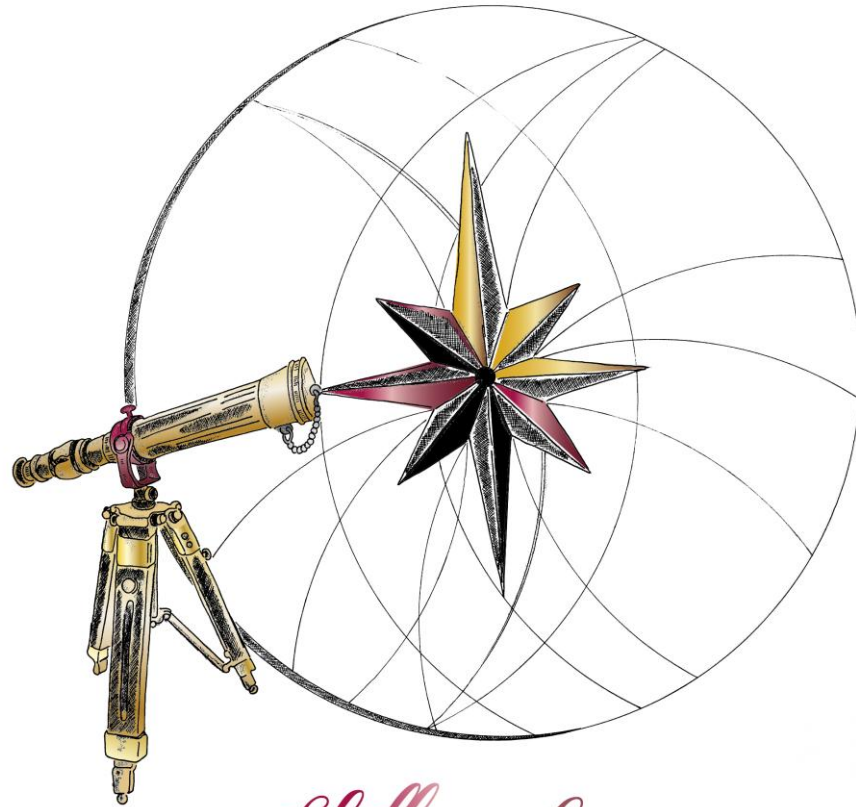
1

- How auditing controls can be a cornerstone of accountability in government

- How to evaluate the impact of the existence of controls

- How technology solutions can strengthen the effectiveness of controls

- Who is ultimately responsible to ensure the effectiveness of controls



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**How auditing controls can be a cornerstone
of accountability in Government**

Essential value of auditing controls



- Transparency

- Financial integrity

- Performance measurement

- Governance and oversight

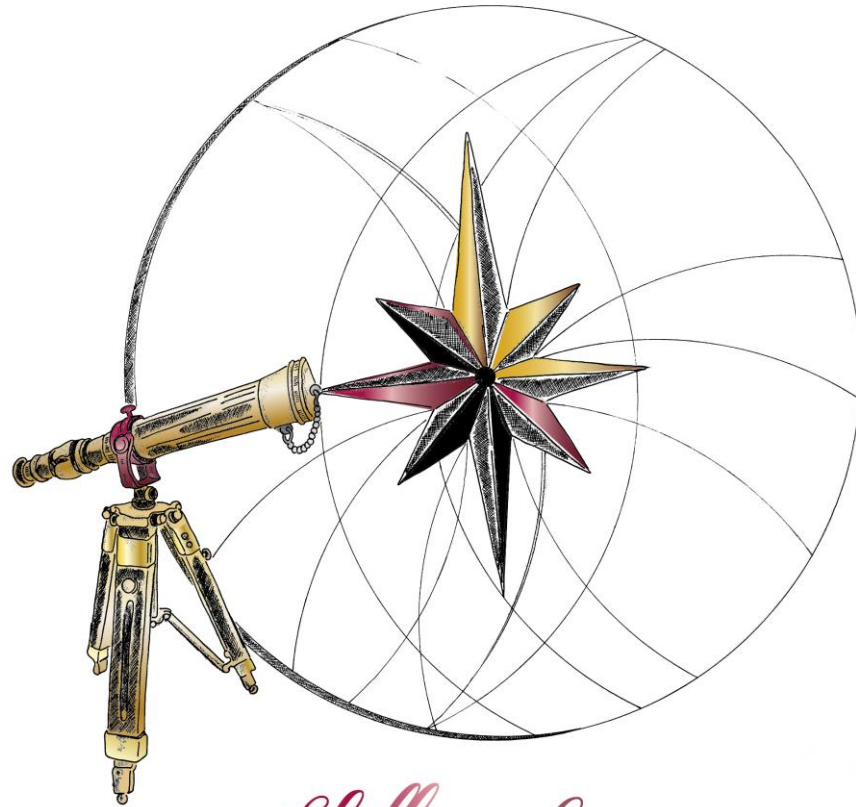
- Risk Management

- Feedback mechanisms

- Deterrence of misconduct

**STAKEHOLDER
CONFIDENCE**

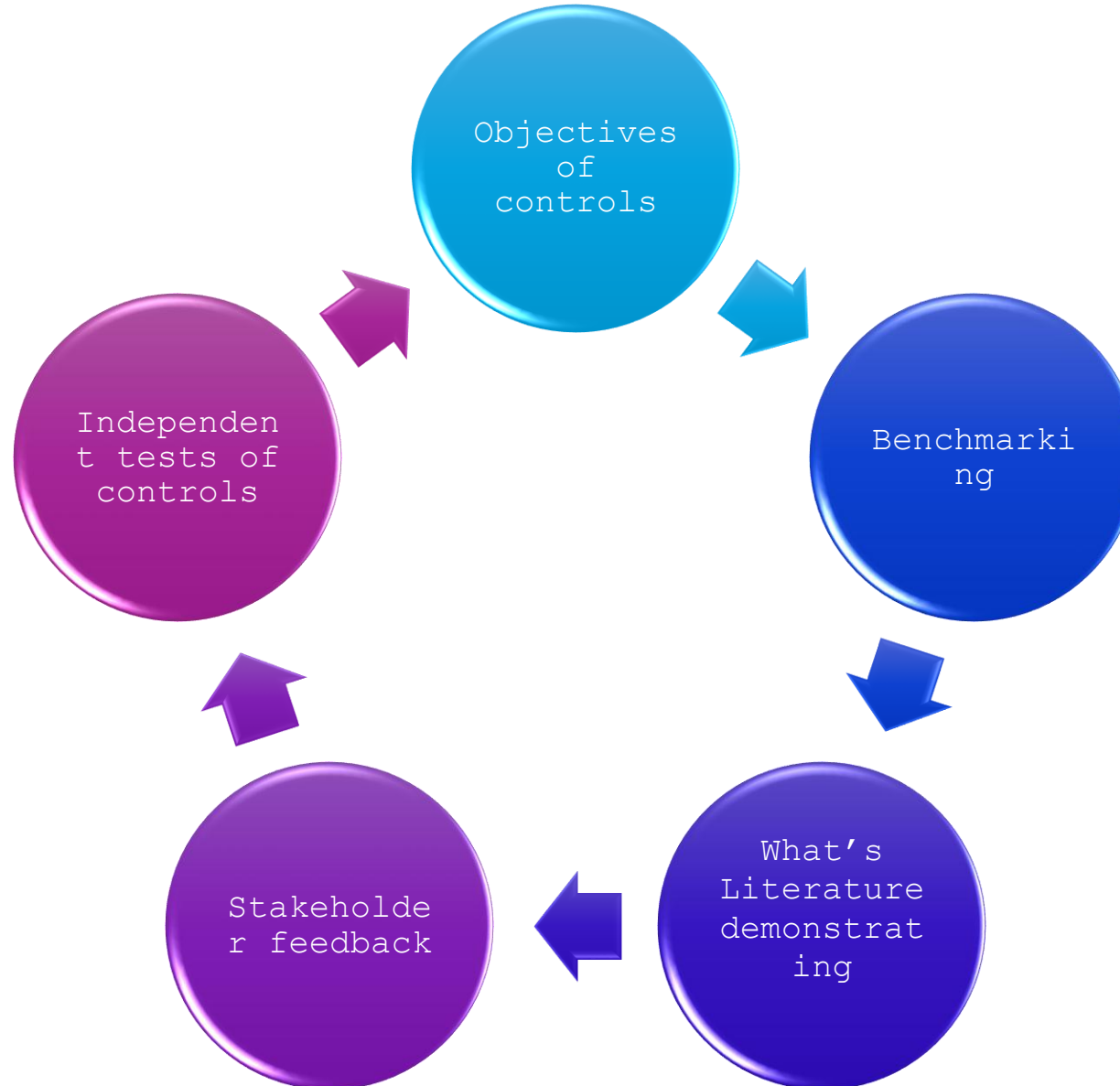
COMPLIANCE

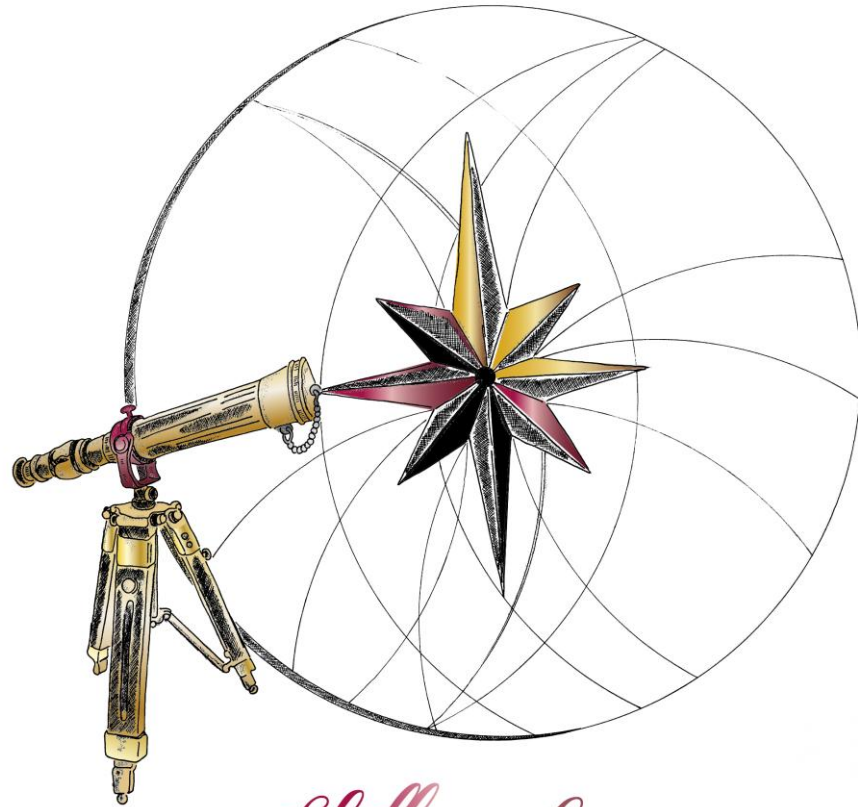


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**How to evaluate the impact of the
existence of controls**

Are controls effective





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**Technology solutions strengthening
effectiveness of controls**

Technology improving controls



- Automating processes

- Data analytics

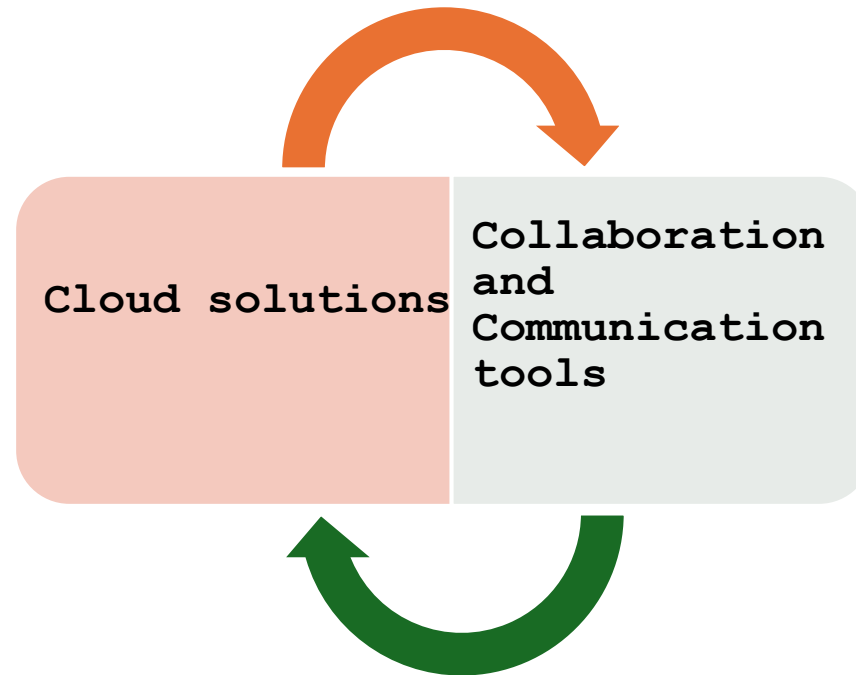
- Continuous monitoring

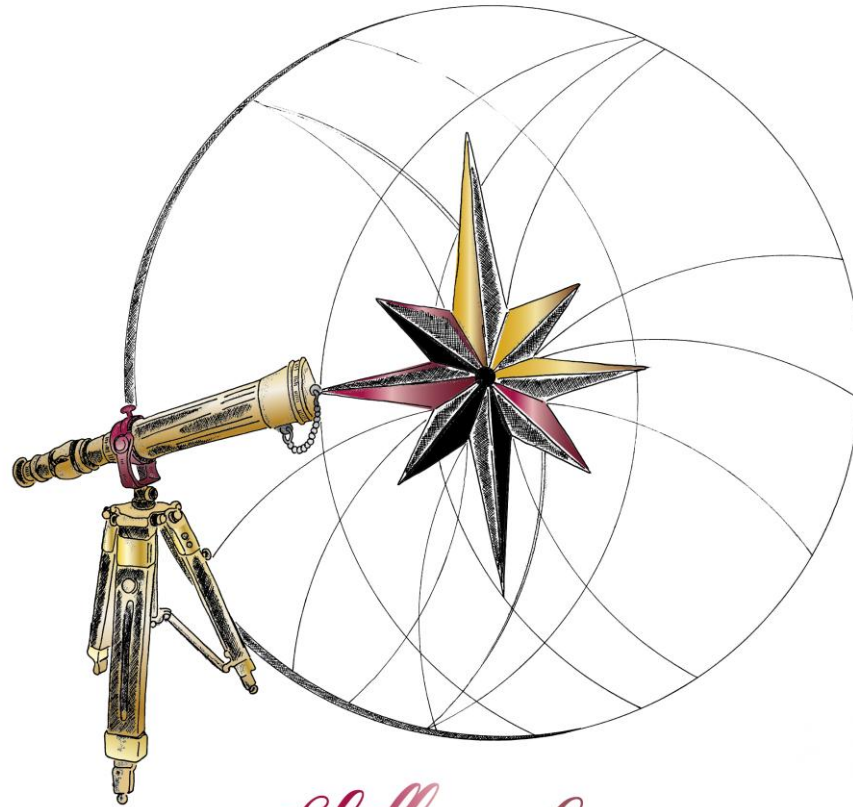
- Improved data integrity and security

- Enhanced reporting and transparency

- Risk management solutions

Affordable yet impactful technologies



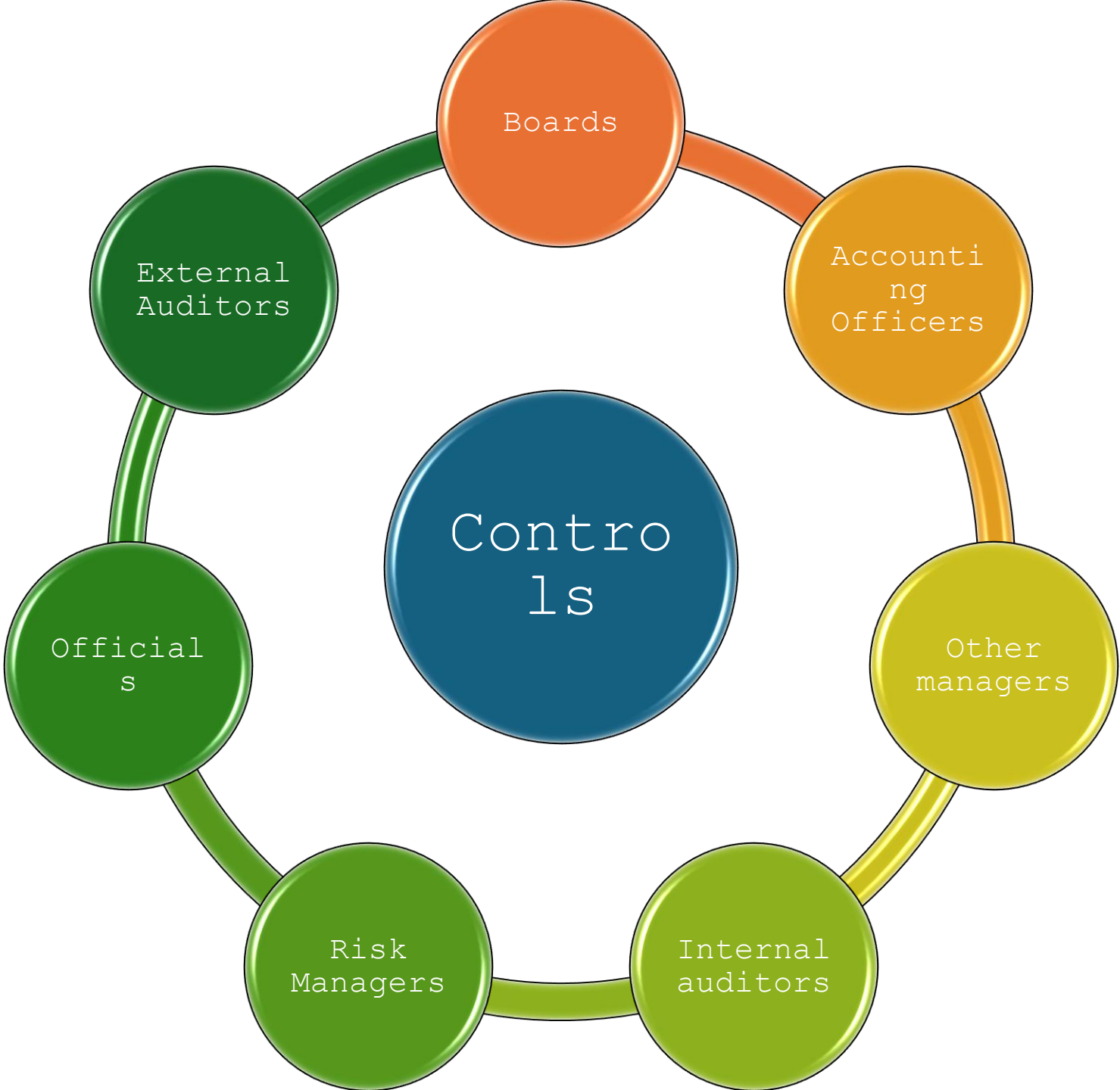


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Who is ultimately responsible for ensuring effectiveness of internal controls



Well..
Everyone



Boards

Accounting
Officers

Other
managers

Internal
auditors


Risk
Managers

Official
s

External
Auditors

Contro
ls

Possible limitations in auditing controls



- Focus on compliance over performance

- Changing risk environments

- Resources

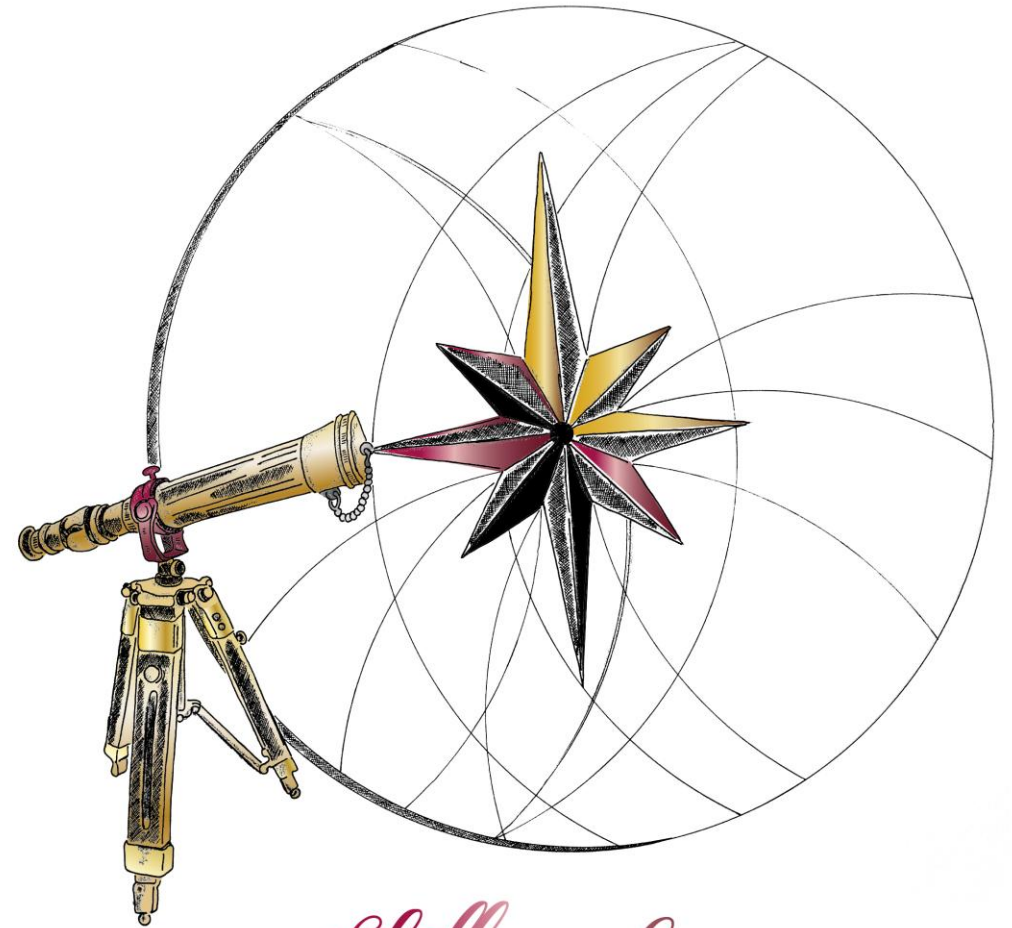
- Dependence on documentation

- Resistance

THANK YOU SO MUCH

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