



UNPACKING THE REPORTS OF THE  
AUDITOR GENERAL PERTAINING TO  
THE PUBLIC FINANCE MANAGEMENT  
ACT (PFMA) AND THE MUNICIPAL  
FINANCE MANAGEMENT ACT (MFMA)  
2023-24

PRESENTED BY  
MS NATHI (MHLONGO) KHANYILE

# Table of Contents

Table of Contents

---

About Author

---

Overview

---

Infrastructure Management

---

Government Information Systems Management

---

Procurement and Contract Management

---

Financial Management

---

Consequence managment

---

Conclusion

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Two decades of experience in municipal finance, governance, risk, audit, and performance management at municipalities, provincial departments and public entities level. Risk and governance expert recognized by IRMSA and COGTA.

Accrued several years of experience as member and chairperson of Boards, Risk Management Committees (Provincial, District, and Local municipalities), as well as 12 years of service on Audit Committees.

Nathi qualifications include: Master's in Business Administration and Bachelor of Commerce degree

Nathi is a founder of Keydimensions Risk Solutions(2015) and a Director: Dimensional Risk Software

# An Overview



## HOPE

For essential services such as clean water, sanitation, electricity, waste management and well-maintained roads and infrastructure in a prompt and financially responsible manner



## FRUSTRATION AND DISAPPOINTMENT

Deteriorating standards of living, service delivery failures, dysfunctional municipalities, council and administrative instability, financial mismanagement, service delivery protests and crumbling municipal infrastructure.



## CALL-TO-ACTION

Courageous, ethical, accountable, capable and citizen-centric leadership at all levels



# An Overview

## Movement in audit outcomes from 2018-19 – all auditees

	Unqualified with no findings (clean)	Unqualified with findings	Qualified with findings	Adverse with findings	Disclaimed with findings	Outstanding audits	
<b>2018-19</b> Last year of previous administration	93	177	98	3	28	0	<b>399</b>
<b>2022-23</b>	146	164	75	4	15	8	<b>412</b>
<b>2023-24</b>	142 34%	168 41%	58 14%	4 1%	5 1%	38 9%	<b>415</b>
<b>2023-24</b> Percentage of expenditure budget R2,07 trillion (operating and capital)	13%	57%	15%	2%	1%	12%	

Movement from previous year 58 ▲ 44 ▼

Movement from 2018-19 139 ▲ 50 ▼

Net improvement from 2018-19 ▲ 89 (24%)



# Service Delivery Risks

1. Infrastructure Management
2. Government Information Systems
3. Procurement and Contract Management
4. Financial Management
5. Consequence Management

Financial  
Statements

Performance  
Reports

Compliance  
with Legislation



# Infrastructure Management: Challenges and Strategic Action Plans

## Background

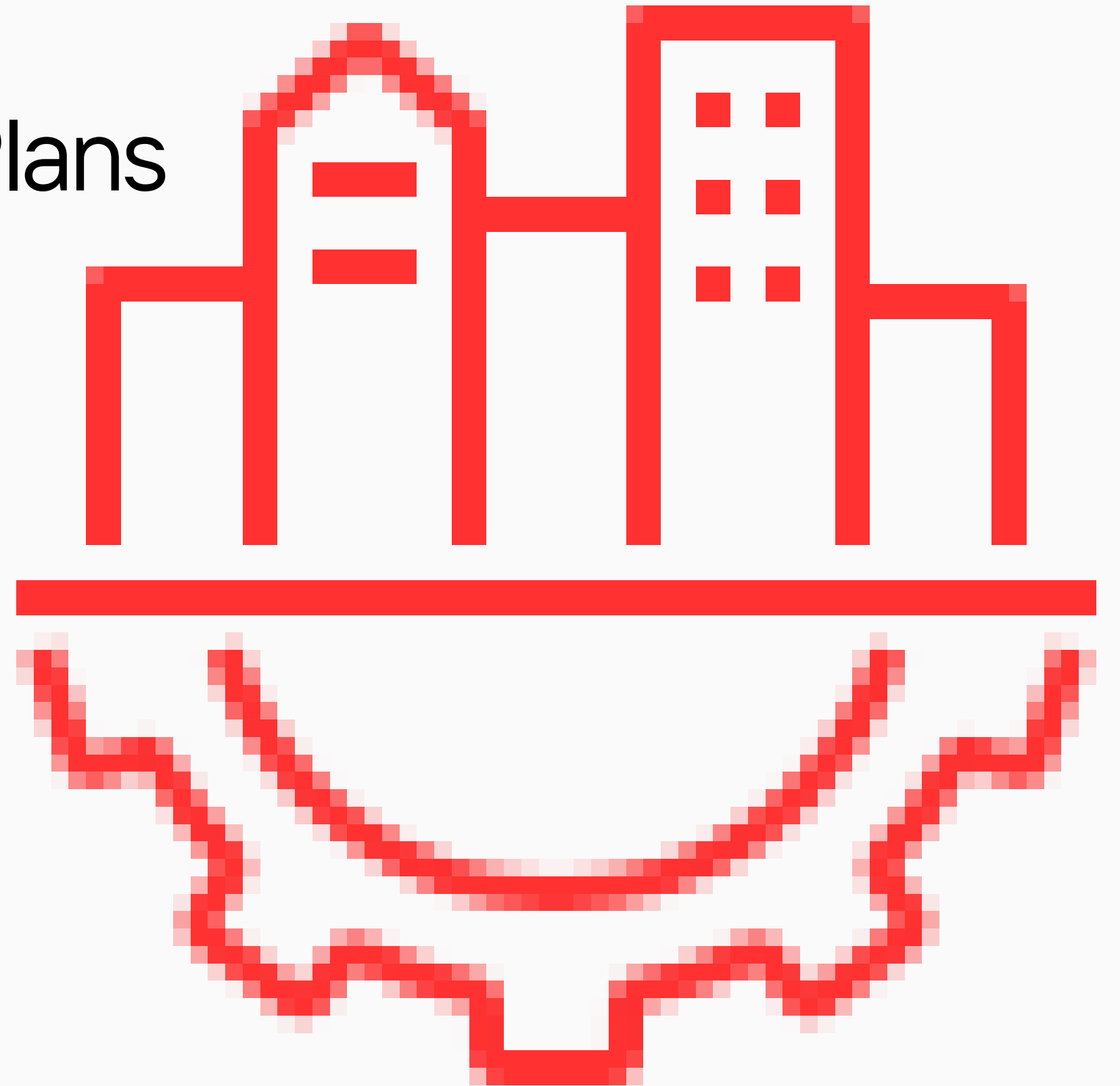
- Backbone of (equitable) service delivery in South Africa,
- Education, healthcare, housing, transport, and water services
- Nation's development goals.

## Risks

- Weaknesses in infrastructure delivery and maintenance

## Action

- Diligent maintenance and effective management



Department



Add Risk



Hide

Search

All Departments

Basic education

Health

Human settlements

Public works

Transport

Water and sanitation



Delays in Sch

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Risk Descrip

School construction p  
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cluding poor needs as









# Key Findings in 2023-24 Infrastructure Projects

In 2023-24, 143 infrastructure projects were audited, including health facilities, schools, roads, railways, and government buildings like police stations. The findings revealed significant delays, cost overruns, and issues with the quality of construction.

**Key findings:**

- a. Delayed Projects: 92 projects (64%) were delayed, with an average delay of 34 months.
- b. Cost Overruns: Six projects exceeded their original budget, highlighting poor financial management and planning.
- c. Poor Build Quality: 36 projects (25%) suffered from poor construction quality, leading to additional repair costs and safety concerns.
- d. Uncommissioned Projects: 11 projects (8%) were not fully commissioned, causing delays in service delivery.

*Findings on infrastructure projects (overall and by delivery area)*

Sector	Projects audited	Projects delayed	Average delay	Original budget exceeded	Poor build quality	Not commissioned
 Basic education	38	30 (79%)	21 months	2 (6%)	14 (37%)	3 (8%)
 Health	25	20 (80%)	35 months	1 (4%)	9 (36%)	3 (12%)
 Human settlements	23	13 (57%)	44 months	1 (4%)	7 (30%)	4 (17%)
 Public works	22	11 (50%)	43 months	0 (0%)	4 (18%)	1 (5%)
 Transport	28	15 (54%)	38 months	2 (7%)	2 (7%)	0 (0%)
 Water and sanitation	7	3 (43%)	62 months	0 (0%)	0 (0%)	0 (0%)
<b>Total</b>	<b>143</b>	<b>92 (64%)</b>	<b>34 months</b>	<b>6 (4%)</b>	<b>36 (25%)</b>	<b>11 (8%)</b>

# Major Risk Categories in Infrastructure Management effecting service delivery

## Planning Risks

- Inadequate needs assessments lead to misaligned projects.
- Insufficient feasibility studies result in impractical designs and underestimated costs.
- Lack of proper design documentation causes changes during implementation, affecting timelines and budgets.



## Implementation Risks

- Delays in Project Completion: Caused by scope changes, cash-flow issues, procurement weaknesses, or poor coordination.
- Cost Overruns: Projects exceed budgets due to mismanagement, scope changes, or inadequate financial oversight.
- Poor Construction Quality: Substandard workmanship leads to higher maintenance costs and safety concerns.
- Inadequate Monitoring and Oversight: Insufficient supervision results in undetected quality issues and non-compliance.



## Maintenance Risks

- Delays in Project Completion: Caused by scope changes, cash-flow issues, procurement weaknesses, or poor coordination.
- Cost Overruns: Projects exceed budgets due to mismanagement, scope changes, or inadequate financial oversight.
- Poor Construction Quality: Substandard workmanship leads to higher maintenance costs and safety concerns.
- Inadequate Monitoring and Oversight: Insufficient supervision results in undetected quality issues and non-compliance.



## Governance and Accountability Risks

- Poor contractor accountability leads to delays and substandard work.
- Weak regulatory oversight allows underperforming contractors to secure government contracts.
- Inadequate risk management during project phases increases the likelihood of failure.



# Case Examples of Infrastructure Weakness

## Basic Education - Mayibuye Primary School:

- The Gauteng Department of Infrastructure Development began constructing the school in 2015, but poor project management and funding issues led to a termination agreement in 2021. The site was left exposed to vandalism, resulting in a possible financial loss of R98.77 million. The issue has now been addressed, and the school was completed in January 2024



Basic education

Add Risk

Hide

Risk C

Risk Name

School construction projects are delayed due to inadequate planning, including poor needs assessments, unrealistic budget projections, and insufficient feasibility studies.

Strategic objective

In Likelihood

Delays in School Construction Due to Poor Planning

School construction projects are delayed due to inadequate planning, including poor needs assessments, u...

Ensure timely and efficient construction of schools that meet the educational needs of communities.

Certain



# Case Examples of Infrastructure Weakness

## Raising of Clanwilliam Dam

- During 2012-13, the Water Trading Entity planned to start raising the Clanwilliam Dam to provide water for new and existing irrigation areas. The project had a planned completion date of May 2018. However, due to inadequate project planning and ineffective procurement processes, the completion date was revised to May 2028 – 10 years later. The delays on the project and lack of maintenance of the dam wall posed potential safety risks to the community should the dam wall be compromised.



Water infrastructure projects, such as the Clanwilliam Dam raising, have faced significant delays due to poor project planning, ineffective procurement, and lack of stakeholder alignment.

Strategic objective

Water Infrastructure Projects

Water infrastructure projects, such as the Clanwilliam Dam raising, have faced significant delays due to poor ...

Ensure timely delivery of water infrastructure projects to meet national and community needs.



# Strategic Recommendations for Improvement

## Strengthening Planning and Feasibility Studies:

Ensure that comprehensive needs assessments and feasibility studies are conducted for all infrastructure projects before implementation

## Improved Project Management and Oversight:

Establish stronger project management controls with dedicated teams to oversee individual projects.

## Enhanced Interdepartmental Coordination:

Foster better collaboration between provincial departments and local municipalities to ensure that infrastructure projects are planned and executed with all necessary supporting services

## Better Financial Management and Risk Control:

Ensure that budgeting for projects is realistic and aligned with actual needs. Introduce stronger cost-control measures to minimize the risk of budget overruns and ensure that projects are delivered on time and within budget.

## Improved Quality Control and Accountability:

Establish a more rigorous quality assurance process during construction to ensure that infrastructure projects meet the required standards.

## Maintenance Planning and Execution:

Departments must develop comprehensive maintenance plans for existing infrastructure. Regular condition assessments should be mandated, and maintenance budgets should be allocated and monitored to prevent the deterioration of public assets.



# Government Information Systems Management: Challenges and Strategic Action Plans

## Background

- The National Development Plan (NDP)
- Efficient, transparent, and secure public services is largely dependent on the modernization and protection of its information technology (IT) systems.

## Risks

- Outdated IT infrastructure, insufficient cybersecurity controls, and delays in key modernization projects.

## Action

Ensure robust IT systems that can drive efficiency, transparency, and resilience across critical sectors like education, health, and safety.





TEAM BOARD

Team Meeting

D Database Administration

C Cybersecurity

S Systems Administration

Q Quality Control

N Network Administration

I IT Support

NAVIGATOR

Task Navigator

File Navigator

Calendar **Invite**



38K



Filter By Focus Area

Risk

Team meeting



Nathi

# Resource and Skills Deficit Risk Risk

Risks due to the shortage of qualified IT and cybersecurity professionals within government departments. The lack of skilled personnel hampers the ability to modernize systems effectively, implement security controls, and respond proactively to cyber threats.

03 Dec 2024 23:26

Weekly Meeting

Software Update

Project Deadline

HR Training

Company Policy

## Comments

Add a comment...

**Comment**



# Strategic Recommendations for Cyber Improvement

## Strengthen Data Protection Policies:

Establish and enforce comprehensive data protection policies that ensure all sensitive information is safeguarded against breaches. This should include strict encryption standards, data retention policies, and regular audits of data access

## Regular Penetration Testing:

Conduct routine penetration testing on government IT systems to identify vulnerabilities and implement timely corrective actions.

## Establish Independent IT Audits

Conduct independent audits of IT systems and projects to assess performance, identify risks, and ensure that IT initiatives align with government priorities. These audits should focus on compliance, security, and service delivery outcomes.

## Standardize Data Formats Across Departments

Develop a set of common data standards and formats for all government departments to follow. This will facilitate seamless integration and reduce the complexity of data sharing between systems.

## Invest in IT and Cybersecurity Skills:

Launch government-wide initiatives to attract, train, and retain IT and cybersecurity professionals. This could include scholarships, partnerships with universities, and providing incentives for skilled workers to join and stay in public sector roles.

## Utilize External Expertise:

Where skill gaps exist, engage with external consultants, contractors, and service providers to fill critical roles temporarily while long-term internal training programs are developed.



# Procurement and Contract Management: Challenges and Strategic Action Plans

## Background

Procurement and contract management are vital for the public sector, ensuring fairness, transparency, competition, and cost-effectiveness as mandated by the Constitution. They aim to maximize the value of public funds and provide equal opportunities for suppliers, with strict monitoring of payments based on agreed delivery, quality, and cost.

## Risks

However, weaknesses in procurement practices, such as non-compliance with legislation and poor contract management, pose significant risks, including financial loss, non-delivery, and fraud. These issues hinder government entities from achieving optimal value for public funds and negatively impact service delivery.

## Action

Ensuring fairness, transparency, competition, and cost-effectiveness practices



## Key Findings

### Non-Compliance with Procurement and Contract Management Legislation:

The audits revealed widespread non-compliance with procurement and contract management legislation across the government. Although some improvements were noted since 2018-19, the prevalence of compliance findings remained high, with 79% of departments and 52% of public entities having findings in this area.

Common non-compliance issues included:

- Uncompetitive and unfair procurement processes.
- Non-compliance with contract management.
- Failure to apply competitive bidding or quotation processes.
- Awards to suppliers owned or managed by government employees or their close family members.

### Material Irregularities and Fraud:

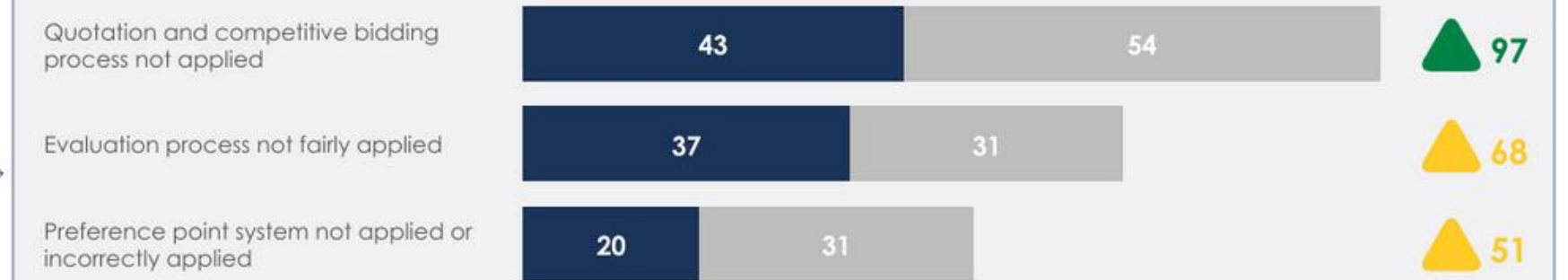
- A significant number of cases were flagged as potential fraud or improper conduct, including false declarations of interest by suppliers, employees failing to declare interests, and payments made despite poor supplier performance.
- Examples of fraudulent behavior included the submission of false declarations by 2,503 suppliers, and 316 payments being made to underperforming suppliers.

### Irregular Expenditure:

Irregular expenditure totaled R406.83 billion during the administrative term, with 68% stemming from procurement-related issues. Most irregularities were due to non-compliance with procurement processes and contracts.

### Key areas of non-compliance in 2023-24

Finding	All auditees		High-impact auditees	
	Count	Trend	Count	Trend
Awards to suppliers owned or managed by employees	84 awards R32 million	▲	43 awards R8 million	▲
Awards to suppliers owned or managed by close family members of employees	173 awards R121 million	▲	143 awards R114 million	▲
Contract management non-compliance	77 auditees (21%)	▲	38 auditees (22%)	▲
Uncompetitive and unfair procurement processes	210 auditees (57%)	▼	88 auditees (50%)	▶



◆ High-impact auditees
◆ Other auditees
▲ Improved
▲ Slightly improved
▶ Unchanged
▼ Slightly regressed

# PROCUREMENT RISK CATEGORIES

## Financial Risk:

Uncompetitive procurement and payments to poor-performing suppliers lead to financial losses, inefficiencies, and potential government overpayment for goods and services.

## Reputation and Governance Risk:

Inadequate procurement and contract management can damage the government's reputation and result in legal disputes or loss of trust in the system.



## Compliance Risk:

Non-compliance with procurement and contract regulations poses risks of unfairness, legal challenges, and lost cost-saving opportunities.

## Fraud Risk:

Fraudulent activities, including false declarations by suppliers and undisclosed interests by employees, pose significant risks to the integrity of procurement processes and lead to potential legal action.

## Operational Risk:

Poor contract management, including lack of performance monitoring, weak oversight, and failure to ensure service delivery according to contract terms, leads to delayed projects and increased costs.

# Case Examples of Procurement Weakness

## Northern Cape Urban TVET College (2022-23)

- Issue: Quotations submitted for audit were tampered with, and the procurement was carried out at prices higher than market-related costs.
- Financial Loss: R1.08 million.
- Action: Material irregularity reported; further investigation by the Hawks is in progress.



# Case Examples of Procurement Weakness

## Transnet (2019-2020)

- Issue: Contracts for leasing heavy-duty plant and equipment awarded to service providers that did not score the highest points in the evaluation process.
- Financial Loss: R29.4 million.
- Action: Material irregularity reported; investigation and corrective actions taken, including training and policy updates.



# Strategic Recommendations for Procurement Improvement

## Enhance Compliance and Oversight:

Strengthen procurement monitoring: Implement stricter oversight mechanisms to ensure compliance with procurement legislation and reduce opportunities for corruption or irregularities.

## Improve Fraud Detection and Reporting:

Implement proactive fraud detection: Develop systems to detect potential fraud in procurement processes early. This should include using data analytics and machine learning to identify irregularities.

## Implement Rigorous Contract Management:

Establish contract performance monitoring systems: Introduce formal mechanisms to track the performance of suppliers throughout the contract lifecycle. This includes regular performance reviews and audits to ensure contracts are executed as agreed.

## Fair and Competitive Procurement Processes:

Strengthen bidding processes: Ensure that all procurement processes are open, competitive, and fair. Use the evaluation process effectively to choose the best value supplier, not just the lowest bidder.

## Address Conflicts of Interest:

Strengthen employee declarations: Improve the mechanisms for employees to declare any interests in suppliers doing business with the government.

## Invest in Capacity Building and Training:

Build IT and digital capacity: Improve the use of digital tools in procurement to automate and track processes, reducing human error and increasing transparency.

# Financial Management : Challenges and Strategic Action Plans

## Background

In 2023-24, government accounting officers oversaw a R2.07 trillion budget for expenditures.

## Risks

Ongoing financial management issues have caused inefficient spending and poor payment practices, straining finances. Despite high spending, service delivery remains poor, particularly among key auditees, leading to significant financial losses from mismanagement and governance failures.

During the past administrative term, the government struggled with inefficient spending, resulting in no improvement in service delivery. This issue is pronounced in high-impact areas, leading to significant financial losses due to poor oversight, governance failures, and mismanagement.

## Action

Effective financial management

## Key Findings

### Fruitless and Wasteful Expenditure:

- The government incurred R10.34 billion in fruitless and wasteful expenditure over the administrative term, with R8.73 billion (84%) coming from high-impact auditees.
- In 2023-24, the total amount of fruitless and wasteful expenditure increased by 49% from the previous year, amounting to R2.57 billion.

The biggest contributors to this increase include:

- Transnet: Overpayments, interest, and penalties due to cancelled infrastructure projects (R0.58 billion).
- Gauteng Department of Human Settlements: Cost of feasibility studies on cancelled housing projects (R0.52 billion).
- Free State Development Corporation: Overpayment for assets on a Special Economic Zone project (R0.27 billion).

### Poor Payment Practices:

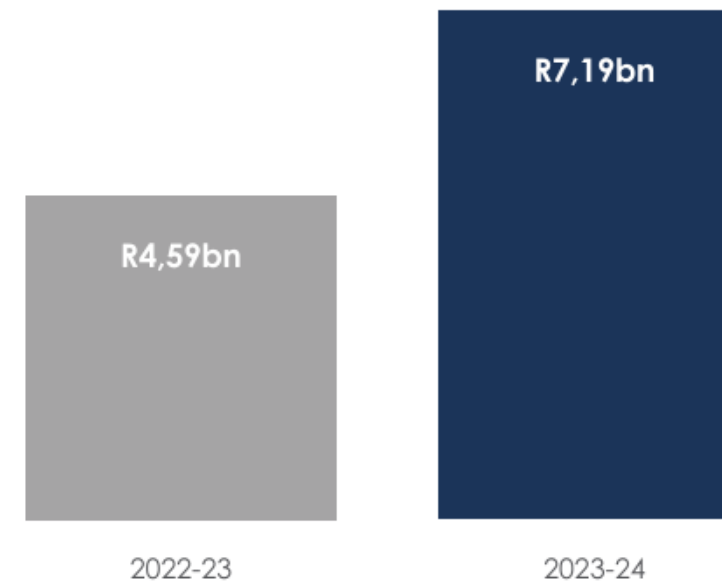
- 35 auditees failed to pay their suppliers within the required 30 days, resulting in interest and penalties totaling R2.78 billion over the administrative term.
- Material irregularities were identified due to poor payment practices, such as:
- Overpayments for goods and services not received.
- Late payments leading to penalties.
- Payments for services not delivered, such as those in the Private Security Industry Regulatory Authority (R30.18 million paid for undelivered training).

### Poor Financial Health of Public Entities:

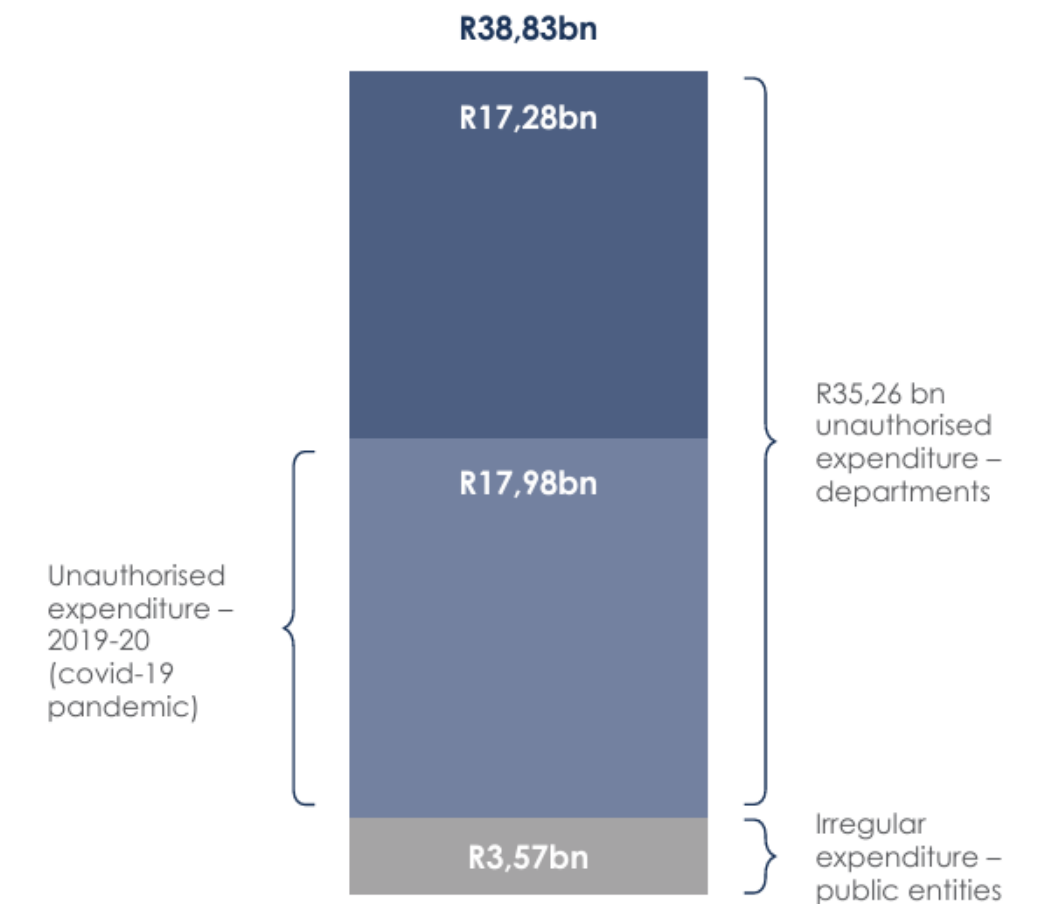
- 21 public entities are experiencing financial crises, with some uncertain about their operational continuity.

## Overspending of budgets

### Unauthorised expenditure incurred in 2022-23 and 2023-24



### Overspending of budget over administration



# FINANCIAL RISK CATEGORIES

## Compliance Risk:

Non-compliance with procurement, payment, and financial management regulations increases the risk of fraud, unauthorized expenditure, and legal challenges.



## Operational Risk:

Poor payment practices, inadequate contract management, and lack of effective oversight can lead to operational disruptions, delayed projects, and suboptimal service delivery.



## Financial Risk:

Ineffective financial management practices, including overspending, improper payments, and poor budgeting, increase the risk of financial instability and harm to the government's fiscal health.



## Governance Risk:

Governance failures, such as lack of accountability, fraudulent activities, and weak internal controls, lead to significant financial losses and undermine the trust in the government's financial management systems.



# Strategic Recommendations for Financial Management Improvement

## Enhance Financial Management Practices:

Implement standardized financial management processes across all departments, with a focus on strict adherence to budgeting, accounting, and payment protocols to avoid waste and fraud.

## Improve Contract and Payment Oversight:

Strengthen oversight of contracts by introducing performance monitoring systems that track supplier delivery against agreed timelines and quality standards before payments are made.

## Enhance Governance and Accountability:

Establish clearer roles and responsibilities for all stakeholders involved in financial management, and introduce regular independent reviews of financial practices.

## Strengthen Procurement Processes:

Revise procurement practices to ensure fairness, competitiveness, and transparency, with an emphasis on eliminating conflicts of interest and minimizing overpayments.

## Improve Debt Collection and Revenue Management:

Monitor revenue generation and collection more closely to minimize the risk of irrecoverable debt and improve the financial stability of public entities.

## Public Sector Budget Revisions:

Encourage departments to review budgets regularly and adjust for emerging financial pressures, ensuring that funds are allocated based on priority needs without overspending.

# Consequence Management: Challenges and Strategic Action Plans

## Background

Lack of accountability and consequences for poor performance is a major issue in the South African public sector, contributing to poor audit outcomes for 40% of auditees in 2023-24. Effective consequence management is essential for holding government officials accountable for financial mismanagement and misconduct. Imposing consequences can help recover financial losses and deter future misconduct, fostering a culture of responsibility in the public sector.

## Risks

Lack of accountability and consequences for poor performance

## Action

The Public Finance Management Act (PFMA) and related policies and regulations outline clear procedures that accounting officers and authorities must follow when irregularities are identified, including investigations, recovery of financial losses, and disciplinary actions.



## Key Findings

### Lack of Accountability and Consequence Management:

- Non-compliance with consequence management legislation increased from 27% (101 auditees) to 32% (120 auditees) in 2023-24, with 35% of high-impact auditees failing to adhere to protocols.
- Auditees often neglect to investigate or act against officials responsible for irregular expenditure, fraud, or misconduct.
- Irregular expenditure reached R582.40 billion in 2023-24, with 95% attributed to high-impact auditees.

### Fraud and Misconduct in Procurement:

- Fraudulent activities such as false declarations of interest by suppliers, failure to disclose interests, and payments to fictitious suppliers continue to be widespread.
- Of the 106 auditees with findings on fraud or misconduct in supply chain management, 54% failed to appropriately investigate or address these findings, with 61% of high-impact auditees not resolving fraud-related issues.

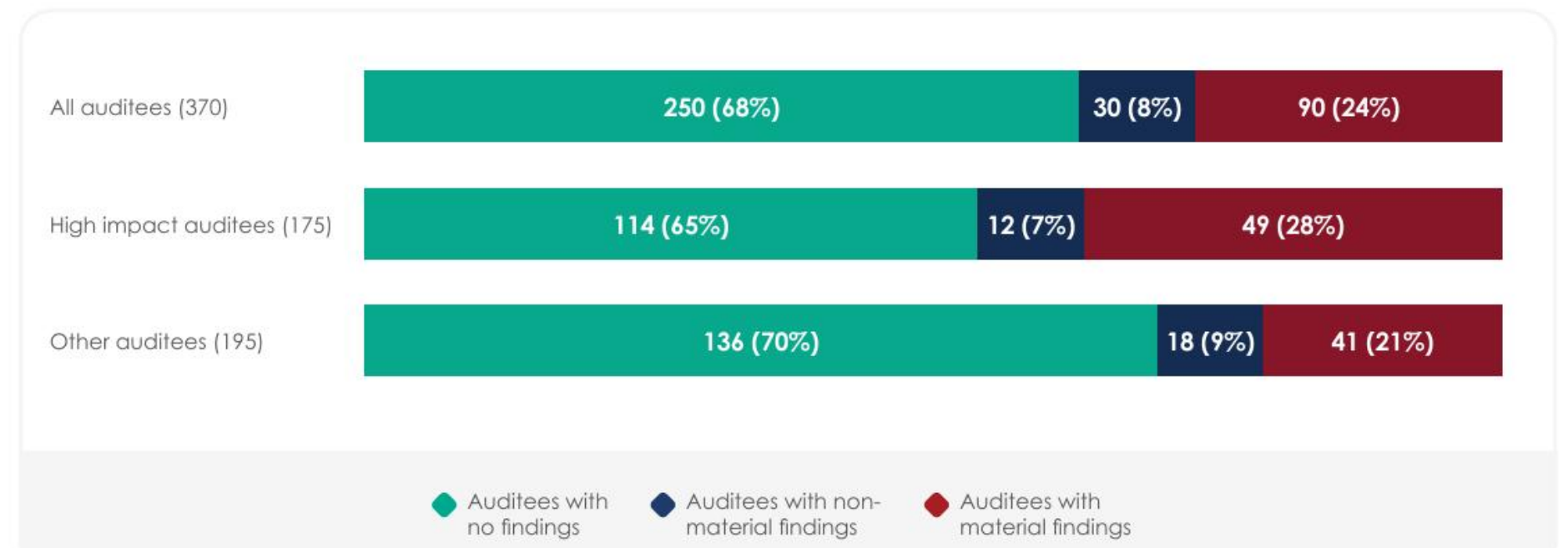
### Delays in Investigations and Failure to Act:

- Many cases of fraud or misconduct were either not investigated at all, or investigations were delayed, allowing fraudulent activities to persist. In some instances, auditors' recommendations to cancel contracts or recover funds were not implemented.

## Non-compliance with consequence management legislation

The number of auditees that failed to comply with legislation on consequence management increased from 101 (27%) last year to 120 (32%) in 2023-24, but decreased slightly from 124 auditees (35%) in 2018-19. Findings in this area were more prevalent at high-impact auditees, 35% of which failed to comply with the legislation.

### Status of compliance with legislation on consequence management



# Strategic Path Forward

## Improving Governance:

Strengthening governance frameworks and ensuring accountability at all levels of government is crucial. Transparent processes, robust oversight, and independent reviews should be prioritized to prevent financial mismanagement.

## Enhancing Project Management:

Effective project management is crucial for infrastructure projects to ensure timely, budget-friendly, and quality completion. This necessitates proper training, enhanced coordination, and robust contract management.

## Enhance Governance and Accountability:

The government must ensure transparent, competitive, and cost-effective procurement processes while preventing fraud. Clear accountability and strict compliance with procurement laws will help minimize financial losses.

## Strengthening Financial Controls:

Governments must implement sound financial management practices, ensuring that budgets are adhered to, payments are made on time, and resources are used efficiently. Regular financial audits, more effective monitoring of expenditures, and improved debt collection will be key to maintaining fiscal health.

## Implementing Consequence Management:

A robust consequence management system must be established, where officials are held accountable for their actions. Timely investigations, disciplinary actions, and recovery of financial losses should be standard practice to deter misconduct and improve public trust.

## Closing

The persistent challenges across various sectors demonstrate that while progress has been made in some areas, significant improvements are needed in governance, financial oversight, procurement, infrastructure management, and consequence management. The culture of accountability must be strengthened to ensure that resources are used effectively, and public officials are held responsible for their actions. By implementing these strategic recommendations, the South African public sector can restore public trust, reduce financial waste, and ensure that taxpayer money is spent efficiently to improve service delivery across the country.

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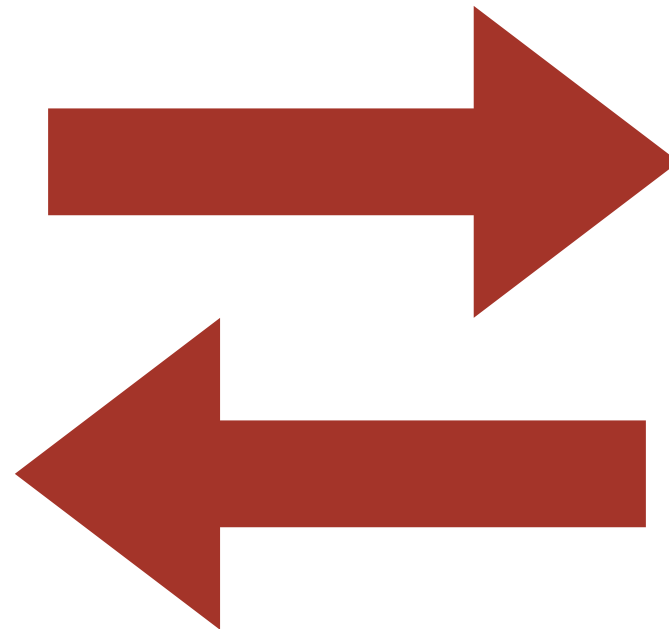


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**A SHIP IS SAFE IN HARBOR**

**BUT THAT'S NOT WHAT SHIPS ARE FOR**

*William Shedd*

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