

Mpumalanga Department of Finance  
Internal Audit

**System Description**

**Process:**

*(Process to be documented from initiation of a transaction to reporting thereof in AFS and Performance Information Report)*

Process Overview	Key Risk (Identified by Management)	Key Controls/Monitoring controls (Identified by Management)	Control effectiveness according to Management (S,M,W)
<div style="border: 1px solid black; padding: 5px; margin-bottom: 10px; width: fit-content;"> <i>Process activity – brief description</i> </div> <div style="text-align: center;">↓</div> <div style="border: 1px solid black; padding: 5px; margin-bottom: 10px; width: fit-content;"> </div> <div style="text-align: center;">↓</div>	<p><i>Insert key risk to the related process overview (where appropriate)</i></p>	<p><i>Insert key control which mitigates the risk identified. Risks which do not have mitigating controls must be reported.</i></p>	<p><i>Rating of control</i></p>

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Legend:

S - Strong

M - Medium

W - Weak

**Details of Walkthrough Tests:**

Sample 1

Sample 2

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Management has rated all the risks identified above as high, medium or low. Agreement has been reached that only the following risks will be audited:

- *List the risks to be audited*

**Auditee Approval**

To my knowledge the information in this document is deemed to be factually accurate.

\_\_\_\_\_  
Auditee signature: Rank and name

\_\_\_\_\_  
Date

\_\_\_\_\_  
Internal Audit signature

\_\_\_\_\_  
Date