KPMG

GREATER CONTROL THROUGH SELF-ASSESSMENT

Organisations around the world are looking for a more holistic approach to strengthen and assure the control environment

What is it?

Control Self-Assessment (CSA) is a capability that enables auditable entities to self-assess compliance to control frameworks on a periodic basis with independent assurance thereon.

CSA complements both Combined Assurance and Internal Audit for a more holistic across multiple auditable entities.

CSA as a product can be used by

- Management (1st Level of Defence): as a self-assessment of the adoption and compliance to a control framework
- Oversight and Independence Assurance (2nd and/or 3rd Levels of Defence): to oversee and confirm the application of the control framework.

The Benefits

- Enhance the control consciousness of the people within the organisation that are responsible for controls
- The organisation optimises its control frameworks
- The Directors meet corporate governance obligations
- The Internal Audit function enhances both its coverage and its efficiency
- Enables early identification of problem areas in the control environment
- Shifts assurance to 1st Level of Defence to achieve a reduction in the cost of control.

The Difference

Our CSA fully solution integrates within our Internal Audit Methodology and delivery platform to offer:

- **Scalability,** in terms of control application and coverage across multiple auditable entities
- **Repeatability**, allowing management to assess their level of control adoption as well as operational effectiveness on an ongoing basis, reflecting the progress made in improving an the control environment
- **Focused effort,** as results clearly highlight areas of concern for follow-up
- **Automation**, simplifying the issuing, collating and reporting of a CSA.

CSA Tools

We offer both Offline and Online solutions. Our solutions offer:

- A confirmation system offering significant advantage by replacing inefficient or paper based processes with a globally consistent solution
- Fully customizable CSA questionnaires that reflect relevant compliance requirements
- The ability to measure completion rate and report on matters of specific concern or interest
- Dashboard reporting where end-users can keep track of all past and current compliance activities
- Our Online solution further offers a browser-based collaboration and document-management platform.

CSA Cycle

KPMG's CSA includes a structured cycle, ensuring that a consistent and optimized approach is followed.
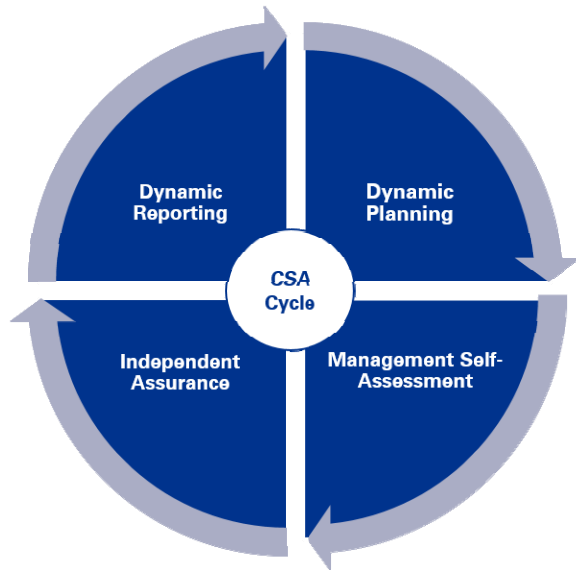
Our Toolkit

Our CSA toolkit consist of:

- CSA user guide
- Control Framework(s)
- Configured tools (encompassing Dashboard Reporting).

KPMG can

- Assist in the production of documentation, policies and procedures
- Develop a CSA Control Framework
- Provide CSA Training
- Implement a CSA tool
- Provide independent assurance.

Contact us

For more information please contact **Thomas Gouws** at **thomas.gouws@kpmg.co.za** or your local KPMG member firm.

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