



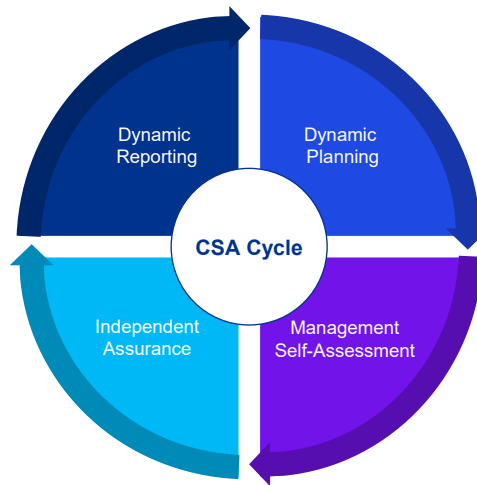
Greater control through Self-Assessment

“Control Self-Assessment (CSA) is a technique that allows managers and work teams directly involved in business units, functions or processes to participate in assessing the organization's risk management and control processes. In its various formats, CSA can cover objectives, controls and processes. Internal auditors can utilise CSA programs for gathering relevant information about controls; for focusing audit work on high risk, unusual areas; and to forge greater collaboration with operating managers and work teams. Managers can utilise CSA programs to clarify business objectives and to identify and deal with the risks to achieving those objectives.” *The Institute of Internal Auditors*

What value CSA adds:

Enhances the control consciousness of the people who are responsible for controls within the organisation	The use of CSA assists in meeting the requirements of the JSE Paragraph 3.84(k)
Optimises an organisation's control frameworks	Enables early identification of problem areas in the control environment
Enhances internal audit's coverage and efficiency	Shifts assurance to 1 st Level of Defence to achieve a reduction in the cost of control

The CSA Cycle:



What KPMG can do for you....

- CSA Methodology Design & Implementation including Project Management
- Provide CSA Training and facilitate CSA Workshops
- Execute CSA Reviews including RACM & Framework Development
- Using Excel for assessments and Word for reporting is cumbersome and resource intensive. We have developed a custom CSA Application that can be leveraged to house and update content and monitor control & compliance efforts.

Contact us



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What KPMG can do for you (continued)



What it looks like

Entity	Review Period	Issue Date	Close Date	Progress				Overview		Actions
				Issued	Self Assessment	Validation	Adoption	Compliance	Audit	
KPMG KPMG Entity 1, Annual	Annually (Auto issue) Current Period: 1	2020-01-21	2020-01-21	100%	100%	70%	90%	78%	-	Dashboard Edit
KPMG KPMG Entity 2, 30-annual	Bi-Annually (Auto issue) Current Period: 1	2020-01-21	2020-01-21	100%	100%	100%	100%	-	-	Dashboard Edit
KPMG KPMG Entity 3, Quarterly	Quarterly (Auto issue) Current Period: 1	2020-01-21	2020-01-21	100%	40%	80%	50%	-	-	Dashboard Edit
KPMG KPMG Entity 4, Monthly	Monthly (Auto issue) Current Period: Jan 2020	2020-01-21	2020-01-21	100%	60%	90%	67%	-	-	Dashboard Edit

Difference:

Our CSA solution offers:

- **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 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

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