**TERMS OF REFERENCE**

**DSAC 16/21-22**

**APPOINTMENT OF A SERVICE PROVIDER TO PROVIDE INTERNAL AUDIT SERVICES FOR THE DEPARTMENT OF SPORT, ARTS & CULTURE**

**CLOSING DATE AND TIME OF BID:**

**15 DECMBER 2021 AT 11:00**

**SECHABA HOUSE (VWL BUILDING), 202 MADIBA STREET, PRETORIA**

**BRIEFING SESSION WILL HELD VIRTUALLY ON 25 NOVEMBER 2021 AT 09:00AM**

**VIRTURAL BRIEFING SESSION LINK:** <https://bit.ly/3mHIJgz>

**BID VALIDITY PERIOD: 120 DAYS**

**TERMS OF REFERENCE**

**APPOINTMENT OF A SERVICE PROVIDER TO PROVIDE INTERNAL AUDIT SERVICES FOR THE DEPARTMENT OF SPORT, ARTS & CULTURE**

**1 INTRODUCTION**

The Department of Sport, Arts & Culture (DSAC) seeks to appoint a qualified service provider for the provision of internal audit services in the Department, including skills transfer to the current Internal Audit resources.

**2 BACKGROUND**

The DSAC has an Internal Audit function established in line with the Public Finance Management Act, 1999 (Act 1 of 1999 as amended) [PFMA section 38 (1) (a) (ii)]; and in terms of Treasury Regulation 3.2.

Treasury Regulation 3.4.2 states that: “An internal audit function may be partly or wholly contracted to an external organisation with specialist audit expertise, provided that its selection is in accordance with the relevant government’s competitive tendering procedures”.

Internal Audit is an independent, objective assurance and consulting activity designed to add value and improve the Department’s operations. It achieves this by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

The main objective of the Department’s Internal Audit Directorate is to provide assurance and consulting services in the Department through the execution of audit and consulting reviews; and disseminating results to the management of the Department, i.e. assurance and or recommendations for implementation of corrective internal controls/actions for improvements

The capacity of the Internal Audit Directorate in the Department alone currently, is not adequate to deliver on its mandate and objectives, hence the need for an Internal Audit service provider to supplement and build capacity and transfer skills to current staff.

The overall objective of co-sourcing audit services is to assist the office of the Chief Audit Executive in preparing for, and executing the Department’s three year and annual operational risk based plans, in so doing providing assurance to the Department on the achievement of its strategic outcomes and operations as well as other Internal Audit responsibilities within the Department.

These Terms of Reference describe the objectives, scope of work, deliverables, roles and responsibilities, and time frame/period for this project.

The provision of the internal audit services referred to above will be for a period of three (3) years covering the 2021/22 to 2023/24 financial years.

**3 TASK DIRECTIVE**

The Department of Sport, Arts & Culture requires the services of a duly experienced and knowledgeable Internal Audit service provider in undertaking the following tasks:

|  | **TASKS** | *YES/NO/NOTED* |
| --- | --- | --- |
| **3.1** | **SCOPE AND DELIVERABLES** |  |
|  | 1. Assist in preparing a risk-based rolling three (3) year strategic internal audit plan and a detailed annual internal audit plan for the first year of the rolling plan (annual operational audit plan) or revised. 2. Review and appraise systems of internal control and management systems throughout the Department, in the following areas but not limited:  * The information systems environment (including IT Governance, Cyber Security, IT Application Controls); * The reliability and integrity of financial and operational information; * The effectiveness of operations; * Safeguarding of assets; * Compliance with laws, regulations and controls; * Achievement of established strategic and operational goals and objectives; * Reliability, usefulness and integrity of performance information; * The economical and efficient use of resources – value for money; * Site visits/Physical Verification of projects on sites for audit projects where the scope includes such and; * Furnish the Audit Committee and Management with analyses, appraisals, recommendations, counsel and information concerning the activities reviewed and regular follow up, thereby assisting them with the effective discharge of their responsibilities.  1. Evaluate and develop recommendations for the enhancement or improvement of the processes through which objectives and values are established and communicated; the accomplishment of objectives is monitored; accountability is ensured; and corporate values are preserved. 2. Perform any other audit work as might be deemed necessary by the Chief Audit Executive, Management of DSAC and, or Audit Committee that could be outside the scope of the approved internal audit plan(s), i.e. ad-hoc and consulting audit assignments, such work being subject to prior approval by the Audit Committee. 3. Report to the Audit Committee in writing regularly on the scope of reviews of good governance and any significant findings. The report(s) will be tabled to Executive/Top Management meetings and to the Audit Committee. 4. Work pro-actively with management to contribute to the success of the Department without losing the required independence. 5. Assist with the annual review/updating of both the Internal Audit and Audit Committee Charters. 6. Implement a strategy for capacity building and transfer of skills to existing Internal Audit staff within the DSAC; and assist with the identification of an ideal internal audit resource structure for DSAC. 7. Coordinate work with other assurance providers – internal and external. 8. Develop a Combined Assurance Framework and Implementation Plan; and coordinate the roll out and implementation thereof within the DSAC. 9. Assist with the annual review and updating of the Internal Audit Approach, Methodology and Procedure Manual. |  |
| **3.2** | **PERFORMANCE REQUIREMENTS ON THE SCOPE IN 3.1 ABOVE (OUTCOME METHOD)** |  |
|  | 1. **Performance of Audit Assignments**   Assignments are to be performed using the DSAC’s internal audit approach/methodology which should be risk-based, and in accordance with the Standards for the Professional Practice of Internal Auditing determined by the Institute of Internal Auditors of South Africa (IIA, SA); and aligned to the DSAC’s current Internal Audit Methodology. Each assignment should consist of all the phases of the audit process.   1. **Internal Audit Working Papers**   All working papers must be made available within five (05) working days after completion of the assignment to the Department (Office of the Chief Audit Executive).  The working papers should also be made available to the Audit Committee and the Auditor-General of South Africa on request.   1. **Reports on Audit and Consulting Assignments**   All internal audit reports developed should be in line with the IIA Standards (i.e. contain all elements of findings); should be communicated to the responsible line; senior; and executive management (branch heads) prior to being tabled to the Audit Committee for oversight.  Internal Audit report(s) should include root causes as identified by management, management comments and an action plan with implementation dates developed by management, in line with recommendations made to address findings raised as well as the auditor’s conclusion on each finding.   1. **Timing of Assignments**   The Audit Committee shall approve the three year and annual/operational internal audit coverage plan before implementation in consultation with the Accounting Officer of the Department.  Individual Audit Programs/Implementation plans shall be discussed/ presented to the Chief Audit Executive for endorsement prior to the audit assignment commencing to ensure consistency with the annual internal audit plan.  The execution of each assignment that is not in the internal audit coverage plan shall be approved by the Audit Committee (post Audit Committee’s agreement and consultation with Executive Management through facilitation by the Chief Audit Executive before work is due to commence.   1. **Quality Assurance Reviews**   The successful Bidder shall ensure that all work conforms to the Department’s Approved Internal Audit Quality Assurance and Improvement Programme and the IIA’s Quality Assurance Standard (Standard 1300).   1. **Independence and Objectivity of Internal Audit Staff**   In carrying out audit work, the successful bidder must ensure that its staff maintains individual objectivity by remaining independent of the activities they perform. The service provider shall:   * Have no executive or managerial powers, functions or duties except those relating to the project. * Not be involved in the day-to-day operations of the Department. * Staff of the service provider will be expected to make formal written disclosure(s) of any potential impairment to independence or objectivity relating to their responsibilities to the Chief Audit Executive on each audit assignment/consulting review, whether or not they exist.  1. **Monitoring Progress of Assignments**   The successful bidder shall report as follows:   * Weekly to the Chief Audit Executive on audit activities to monitor progress; including also as and when it would be necessary to report on progress; * Submit internal audit reports on completed audit assignments to the Chief Audit Executive prior to tabling to Management; Risk Committee and the Audit Committee. * Quarterly to the Executive Management Team and the Audit Committee to report and present both progress of the work as well as on results of audit and consulting assignments. |  |
| **3.3** | **OBJECTIVE** |  |
|  | To appoint a qualified service provider to provide identified internal audit services in the Department, including skills transfer to the current Internal Audit resources in line with the scope outlined above. |  |
| **3.4** | **OUTPUTS** |  |
|  | 1. Risk based three (3) year rolling strategic internal audit plan and detailed annual internal audit plan for the first year of the rolling plan (annual audit plan) or revised (for each financial year of the contract). 2. Audit Working Papers in line with the IIA Standards (from the execution of approved internal audit assurance and consulting assignments). 3. Internal Audit Reports on internal audit assignments and consulting assignments in line with the IIA Standards (in line with the DSAC’s internal audit methodology) for the following specific audits:    1. Information and Communication Technology;    2. Heritage (Legacy Projects) and infrastructure audit    3. Performance Audit.    4. Governance Audits (Enterprise Risk Management, Ethics, Fraud Management, etc) 4. Be available to table Internal Audit Reports to the Audit Committee; and to Executive/Top Management when required. 5. Inputs into the annual review/update of both the Internal Audit and Audit Committee Charters. 6. A strategy for capacity building and transfer of skills to existing Internal Audit staff within the DSAC; and assist with the identification of an ideal internal audit resource structure for DSAC; including the implementation thereof. 7. Maintain minutes of the Project Meetings held between the service provider and DSAC Internal Audit on Project Management and progress thereof. 8. Maintain minutes on the Coordination of work conducted with other assurance providers – internal and external. |  |
| **3.5** | **Team Members / Resources** |  |
|  | This project requires a minimum of the following human resources:   1. 1 Partner with at least one of the following qualifications (CIA/CISA/CA-SA); 2. 1X Senior Manager with at least one of the following qualifications (Security Management, CIA/CA-SA; CISA and is also a Certified Quality Assurance Provider); 3. 2x Managers with at least one of the following qualifications (Post Grade Degree/Degree/Diploma in Internal Auditing/Auditing, Security Management; and is also a CIA); 4. Intermediate, Junior and Specialist as required with at least one of the following qualifications (Post Grade Degree/Degree/Diploma in Internal Auditing/Auditing, Security Management; CIA qualification will be an added advantage);   Prospective service providers are required to submit proposed team members detailing the team member’s qualifications and experience (Curriculum Vitae).  All certificates (academic and professional) must be certified as true copies of the originals.  All qualifications will be verified with SAQA prior to appointment of the successful service provider.  Should any of the team members exit the project/employment of the service provider, a replacement with similar experience and qualifications must be provided; and a hand-over process must be maintained, and communication of such changes should be communicated to the Department within at least 5 days of the termination of service.  Prospective service providers must ensure that junior staff, who will be part of the team possess the necessary and relevant skills, experience and qualifications.  The Company and the minimum project team above should be registered with the relevant professional associations/bodies (i.e. IIA-SA, SAICA and CISA to name but a few). Proof to be attached. |  |
| **3.6** | **Capacity Building and Skills Transfer** |  |
|  | Prospective bidders, in pursuit of sustainable, mutually beneficial engagements are requested to indicate a clear plan on how they will be able to implement skills transfer to internal staff members.  The skills transfer should take into account the following:   1. On the job training where training needs are identified (skills assessment); 2. Engagement reviews/assessments for each deliverable, On-going technical updates; 3. Mentoring: this entails the mentoring of the Internal Audit teams, by seniors, and most importantly, at the report writing stage, i.e. reports will be prepared by the team members and the high-level resources responsible for quality control. |  |
| **3.7** | **TIME FRAME** |  |
|  | The service provider will be appointed for a three-year period starting from date of appointment. |  |
| **3.8** | **REVIEW OF THE APPROVED INTERNAL AUDIT PLAN AND IMPLEMENTATION PLAN** |  |
|  | Upon appointment, the service provider should work with the Chief Audit Executive to note the current approved internal audit plan, consider revision where necessary, work and plan for execution thereof. |  |
| **3.9** | **FINANCIAL ARRANGEMENTS** |  |
|  | The service provider must stipulate the maximum ceiling price to be charged for the full contract (3 years).  The service provider must demonstrate in a detailed budget how the total amount was reached. All pricing should be firm and VAT inclusive and the quoted contract amount must include:  a) *Related assumptions and detailed make up; and*  *b) Fee*s must be quoted at an all-inclusive rate for the different levels of proposed resources, i.e. Partner, Project Leader/Director, Audit Manager, Senior, Intermediate and Junior Auditors etc.  The service provider is also required to quote the estimated number of hours and cost for each audit area as specified in **Annexure A** attached.  The service provider should be aware that DSAC only pays after the services have been rendered.  Payments will be made by the Department after the service provider has submitted an invoice supported by all requisite documents i.e. Final signed off Internal Audit Report and Quality assured working paper file.  Prices must be firm for the duration of the contract and should be stipulated in the budget. |  |

**4. EVALUATION PROCESS**

The 80/20 preference point system in terms of the Preferential Procurement Policy Framework Act, 2000 (Act No. 5 of 2000) shall apply. The lowest acceptable bid will score 80 points for price and remaining 20 points for B-BBEE status level of contribution.

* Prospective bidders will have to score at least 70 out of 100 points allocated for functionality before the company’s proposal will be considered for pricing.
* With regards to functionality the following criteria will be applicable and the maximum weight of each criterion is indicated.
* For purposes of comparison and in order to ensure meaningful evaluation, bidders are requested to furnish detailed information in substantiation of compliance to the evaluation criteria mentioned below.

**5. EVALUATION CRITERIA**

The bidders will be evaluated on the following criteria:

|  | **Criteria** | **Weight** | **Value Rating Points** | **TOTAL** |
| --- | --- | --- | --- | --- |
|  | **Bidder’s Experience**:  Appropriate experience of the bidder with a minimum of 5 years in the Public Sector (i.e. National Departments/Provincial Departments/ PFMA Institution);  Experience must be supported by confirmation/ reference letters from the relevant National Departments/Provincial Departments/ PFMA Institution detailing the types of internal audit projects and services performed and the period over which these services were rendered.  A minimum of at least 5 recent contactable references within the Public Sector (i.e. National Departments/Provincial Departments/ PFMA Institution) must be provided. | **10** | 5 – 6 years = 5 points  7 – 8 years = 8 points  8 and above years = 10 points |  |
|  | **Project Implementation Plan**   1. Proposed approach to the Department’s Internal Audit mandate, i.e. Proposed approach and methodology to identify major risks and prioritize audits for execution. 2. Staffing schedule. | **20** | 0 - 3 =Poor  4 - 6 =below average  7 – 10 = average  11 - 15 = Good  16 – 20 = Excellent |  |
|  | **Audit Team Qualifications**  The Staffing Schedule provided should be supported by Qualifications of the team in Internal Auditing.  (Project Leader/Manager; Audit Managers Supervisors; and Internal Auditors, i.e. CIA/CA(SA); CISA; Security Management, Post Graudate qualification in Internal Auditing/BCom or similar; 3 Year Qualification in Internal Auditing/BCom or similar)  **NB: Certified Copies of Qualifications of Team Members to be attached.** | **20** | 0 - 5 =Poor  6 - 10 =below average  11 – 15 = average  16 - 20 = Good  20 – 25 = Excellent |  |
| *Audit Partner x1* |
| *Senior Audit Manager x1(Project Manager)* |
| *Audit Manager x1* |
| *Audit Senior/Supervisor X2* |
| *Intermediate* |
| *Junior* |
| *Specialist(s) as required* |
|  | **Experience of the Audit Team:**  Level of **experience** of the audit team that will be directly involved with the project:  Audit Team members should be permanent residents of the country and/or naturalised South Africans.  *[Number of years of experience of individual team members in Internal Auditing; Leadership & Supervision, Proficient computer literacy, Exceptional report writing, Presentation Skills, Analytical thinking, Ability to assess and analyse information and make relevant findings, Problem solving skills and Ability to influence others, Conflict management, Project Management, Knowledge of the IIA Standards and applicable regulations; Proficiency in Performance Audits, Information and Communication Audits and Value for Money audits and Monitoring and Evaluation (verification of deliverables); etc.]*  ***NB: CV/Profile for each team member to be attached.***  The bidder should commit that the team presented to DSAC Internal Audit is in line with the proposal submitted, and team members who exit their employment will be substituted with team members with similar experience and qualifications. Junior resources (Internal Auditors), who will be part of the team, must possess appropriate skills, experience and qualifications). *The Department reserves the right to verify referees included in the staff member’s CVs, and all qualifications must be SAQA accredited.*  **The bidder should clearly include in its staffing schedule provided, the total number of staff per level that will be allocated to DSAC Internal Audit as the core team.** | **20** | 0 - 5 =Poor  6 - 10 =below average  11 – 15 = average  16 - 20 = Good  20 – 25 = Excellent |  |
|  | *Audit Partner x1* |
|  | *Senior Audit Manager x1(Project Manager)* |
|  | *Audit Manager x1* |
|  | *Audit Senior/Supervisorx2* |
|  | *Intermediate* |
|  | *Junior* |
|  | *Specialist(s) as required* |
|  | Experience in developing combined assurance framework including implementation plan; actual implementation and reporting, i.e. number of National Departments/PFMA Institutions wherein a combined assurance framework has been successfully developed and implemented by the bidder (i.e. planning, implementation and reporting).  Provide a detailed approach to coordinating and implementing a combined assurance framework within the DSAC. | **10** | 0 – 2 Poor  3 - 4 Below Average  5 – 6 Average  7 – 8 Good  9 – 10 Excellent |  |
|  | **Capacity Building and Skills Transfer**  The bidder should provide detailed approach:   1. On the job training where training needs are identified (skills assessment); 2. Engagement reviews/assessments for each deliverable, On-going technical updates; 3. Mentoring: this entails the mentoring of the Internal Audit teams, by seniors, and most importantly, at the report writing stage, i.e. reports will be prepared by the team members and the high-level resources responsible for quality control. | **10** | 0 – 2 Poor  3 - 4 Below Average  5 – 6 Average  7 – 8 Good  9 – 10 Excellent |  |
|  | Capacity/Capability to assist and be part of the Department’s quality assurance improvement plan which will assist the Department with the preparation of its External Quality Assurance. | **10** | 0 – 2 Poor  3 - 4 Below Average  5 – 6 Average  7 – 8 Good  9 – 10 Excellent |  |
|  | **Total** | **100** |  |  |
|  | **Minimum Functionality Score** | **70** |  |  |

**6. BID REQUIREMENTS**

The following is required of bidders and should be submitted to the department as part of the bid submission:

1. Company profile.
2. All Bidders must be registered on the National Treasury central supplier database (CSD) and attach a copy of the most recent report to your tender document.
3. The tax status on CSD must be compliant because the Department is unable to award a contract to a company whose tax affairs are not in order as determined by SARS.
4. Original and valid and / or certified copy of B-BBEE status level certificate bearing SANAS logo from an accredited verification agency or qualified registered accountant / auditor if EME. Failure to submit a valid B-BBEE certificate will result in zero preference points being awarded for B-BBEE.
5. Company registration documents (Proof of ownership/ shareholding certificate) if applicable.
6. Original Certified Company Resolution or Letter of authority or Letter of appointment authorizing the signatory of the Entity to sign the contract with the Department.
7. Certified ID copies of the project team.
8. Valid contact details including e-mail address.
9. References should be provided, as well as an indication of experience with similar projects.
10. Bidders are requested to provide one original copy of the bid documents and 5 copies of all documents.
11. Companies, who registered for VAT, should include VAT on their costing.
12. A detailed proposal including:
13. Project plan;
14. Project Implementation plan;
15. Internal Audit capacity and experience (ICT, Performance, Infrastructure etc);
16. Number and level/ranks of team member/s to be involved in the assignment;
17. CVs of all involved (including but not limited to: qualifications and experience and level of expertise/current designation; relevant professional membership. The successful bidder shall ensure that the team presented to DSAC Internal Audit is in line with the proposal submitted; and
18. Certificate of External Quality Assurance Review having being performed on their organization with positive results to be enclosed as proof.
19. Price schedules Including VAT, which must be submitted separately, in accordance with the staffing category of the bidder/audit team. The price quoted shall be firm/ fixed for the contract period (including any inflation adjustment for the duration of the contract, and must be inclusive of VAT.
20. A logical breakdown of the work to be performed, with a cost breakdown attached to each element, *i.e. indicate the extent to which team members will be involved in the project, i.e. time distribution for members of the audit team on a job of this nature. This should be expressed in percentages of the total person-hours billed on a typical job. It is further recognised that it is difficult for bidders to be firm about the extent of the work based solely on the terms of reference; and this is solely to assist the evaluation of the bid.*
21. General information about the size of the contracting firm in terms of staff complement and turnover.
22. Any other details that may be relevant in respect of the tender evaluation criteria described above.

**7. CONFIDENTIALITY**

Ownership and copyright of all documentation developed during the period of the contract will be vested in the National Department of Sport, Arts & Culture.

No information or documentation may be used for any other purpose other than providing for a tender proposal to the Department, and no copies of any document may be made, except with prior written approval from the Department.

**8. INTELLECTUAL PROPERTY AND OWNERSHIP**

All intellectual property rights relating to any work produced by the service provider in relation to the performance of this contract shall belong to the Department and may not be used for any other purpose by the service provider. The service provider shall provide the Department with all the necessary assistance in protecting such intellectual property rights. All material, in paper, electronic or any recorded format produced by the service provider in the performance of this contract shall remain the property of Sport, Arts & Culture and must be handed over to the Department on termination of the contract.

All service providers undertake not to infringe the intellectual property of third parties. Should any action or claim be instituted against the Department emanating from an infringement of intellectual property or an alleged infringement of intellectual property, the service providers hereby indemnify the Department against such claims or actions as well as all costs (including legal costs on an attorney and client scale).

**9. POPIA COMPLIANCE**

The successful bidder should comply with the Protection of Personal Information Act (POPI Act).

**10. CLOUD COMPUTING**

The successful bidder should not share any of the Departmental information on the cloud.

**11. CONTRACTUAL ARRANGEMENT**

The service provider is required to enter into a Service Level Agreement with the

Department of Sport, Arts & Culture to perform all functions as set out in the project

Specification or Terms of Reference.

**12 FINANCIAL IMPLICATIONS**

1. Payments will be done within 30 days of receipt of an invoice with all required supporting documents as per the Service Level Agreement;

**13 GENERAL**

13.1 Bidders should deposit their documents into the tender box available on the Ground Floor reception area by 15 December 2021 at 11h00 at the address below:

Department of Sport, Arts and Culture

Sechaba House

202 Madiba Street

Cnr Madiba and Paul Kruger Streets, Pretoria

13.2 Please arrange the Standard Bidding Documents (SBDs) in your submission numerically and orderly.

13.3 All bidders are required to complete a bid register when submitting bid documents. Bid register is available at the above-mentioned address.

13.4 Bid documents received after the closing date and time will not be considered.

13.5 All correspondence to bidders will be in writing.

13.6 virtual briefing session will be held on 25 November 2021 at 09:00 virtual link: <https://bit.ly/3mHIJgz>

**14. ENQUIRIES**

Enquiries may be directed to the following persons via email:

|  |
| --- |
| FOR BID ADMINISTRATION & SPECIFICATIONS |
| Mr Tuelo Thubisi |
| Tel: (012) 441 3504 / 072 604 7259 |
| Email: [Tuelot@dsac.gov.za](mailto:Tuelot@dsac.gov.za) |
|  |
| Ms. R Zulu |
| Tel: (012) 441 3089 / 082 677 5300 |
| Email: [Refilwez@dsac.gov.za](mailto:Refilwez@dsac.gov.za) |
|  |
| *Technical Enquiries:* |
| Ms. Raeesa Ismail |
| Tel: (012) 441 3724 / 082 476 8292 |
| Email: [Raeesai@dsac.gov.za](mailto:Raeesai@dsac.gov.za) |
|  |
| Ms. Cynthia Makgalo |
| Tel: 084 741 5726 |
| Email: [CynthiaM@dsac.gov.za](mailto:CynthiaM@dsac.gov.za) |

*Should the service provider have reason to believe that the Terms of reference are structured for a particular brand or service provider, they should raise the objection in writing with the Department within 10 days from the placement of the advert in the Tender Bulletin.*

**Annexure A:**

**Proposed Internal Audit Projects** *[Note should be taken that the list of audits below is based on historic requirements; and whilst effort has been made to indicate the precise audits that will be required; it is subject to change to some extent since some audits are informed by the risk management profile of the Department]*

| Audit Area | Frequency | High Level Scope |
| --- | --- | --- |
| 1. IT Governance Audit(s) | Annual | * IT Governance * Adequacy of ICT Plans; * Adequacy of Budget Allocation of IT Infrastructure and Projects; * Assess value for money on ICT Projects; * Assess actual performance against the ICT Plans * Adequacy of IT DRP and BCP Plans; |
| 1. IT General Controls Review | Annual | Information Technology General Controls Review A review of the following areas:   * Programme Changes; * User Account Management; * Physical and Environmental Controls; * Manage Service Desk and Incidents: * Facilities and Environmental Controls: * IT Security Management * Managing third parties and service level agreements; and * IT Continuity. |
| 1. Cyber Security Review | Annual | Review cyber security risk through   * IT General Computer Controls * External Penetration and Vulnerability Testing * Internal Vulnerability Testing * Data Protection and Information Security * Third-party Management * Social Media * Data Loss Protection (DLP) |
| 1. IT Application Controls Review | Annual | * Review the adequacy of the IT Application Controls within the DSAC (Transversal and other. i.e. BAS; PERSAL (Payroll); and LOGIS) |
| 1. Heritage Infrastructure (Legacy) Projects | Annual | * Review the adequacy and effectiveness of controls within the Infrastructure Projects. * Review compliance with relevant Legacy Project frameworks and manuals. |
| 1. Performance Audits | Average 2 per year | * Value for Money Audits focusing on Economy, Efficiency and Effectiveness of the Programmes in accordance with Government Policy and Legislation. |
| 1. Risk Based Three year Rolling Strategic and Annual Operational Internal audit Plan | Annual | * Assist in developing Risk based three (3) year rolling strategic internal audit plan and detailed annual internal audit plan for the first year of the rolling plan (annual audit plan) or revised (for each financial year of the contract). |
| 1. Ad-hoc Reviews | Average 2 per year | * To be determined upon request from Management and approval by the Audit Committee |
| 1. Project Management and Project Meetings | On-Going | * Meetings with Internal Audit Management |
| 1. AC Meetings Preparation and Attendance | Quarterly | * Preparation of Reports & Presentations in preparation for Audit Committee Meetings; and * Attendance of AC Meetings (including presentation where necessary) |