



BARNOWL

**IDI Technology Solutions (Pty) Ltd
Jonathan Crisp – Director**

**BARNOWL MUNICIPAL RISK FORUM
24 AUGUST 2017**

THE ROLE OF SOFTWARE IN GRC & AUDIT

Setting the tone: <http://www.barnowl.co.za/videos/>

LIMITATIONS OF EXCEL

- Data is not very well structured (inconsistent columns and naming conventions, free text, too many versions floating around),
- Limited data validation (free text versus drop down boxes),
- Duplication of data, quality of data, completeness of data, validity of data is compromised,
- Multiple 'versions of the truth' with little or no version control,
- Information is not automatically stored and consolidated in a single repository,
- Security access to data is non-existent in many cases,
- Excel is silo based and ignores interdependencies across business units and users etc.,
- Excel spreadsheets can't easily be shared / worked on at the same time,
- It's not possible to perform aggregated reporting without a lot of manual intervention,
- It's not possible to generate trend reporting without a lot of manual intervention,
- Excel is a static system as opposed to a 'living' system which sends out automated email notifications, reminders, escalations etc. based on system triggers,
- Complex spreadsheets are 'lost' when the owner leaves / moves on and re-invented again by the new incumbent.

WHY EXCEL

- Excel is pervasive in an organisation,
- Most people have a reasonable understanding of how to use Excel so little change management is required and users are in their 'comfort zone',
- Excel is 'perceived' to be free as it is already available as part of MS Office,
- Excel is flexible and easy to use and yet pretty powerful: sorting, filtering, pivots, graphs etc.,
- Excel allows us to work the way we want to work even if our data happens to be unstructured.

<http://www.barnowl.co.za/insights/still-using-excel-for-risk-management-and-or-audit/>

WHY A SYSTEM

- Facilitate and embed GRC in your organisation
- Simplify and standardise your GRC processes by maintaining a centralised library of transversal (common) risks, controls, contributing factors (causes), KPIs, KRIs, regulatory compliance, audit programmes etc.
- Reduce administrative burden of keeping GRC and Audit information up to date
- Improve the quality, consistency and security of data captured
- Integrated (non-siloed) approach to risk management, compliance and audit supporting combined assurance model
- Predictive risk intelligence: early warning system, dynamic re-assessment, integrated
- Reporting at the click of a button: consolidated reporting, trends, up-to-date dashboard of your risk universe:
 - registers: slice & dice, drag & drop, filters, export
 - drill-down charts: bar, pie, trend, heat map
- Facilitate a culture of risk and control within your organisation (online action plans)
- Director / Accounting officer protection (formalised approach to risk management, compliance and audit)

Organisational Structure

Organisational Structure

- Root
 - ABC Corporation
 - Cape Town
 - Assets
 - Compliance
 - Finance
 - HR
 - Durban
 - Assets
 - Compliance
 - Finance
 - HR
 - Johannesburg
 - Assets
 - Compliance
 - Finance
 - HR
 - IT
 - Pretoria

Organisational Structure

Process Tree

Regulatory Universe

Risk Category Tree

Key Indicator Library

Templates

BarnOwl Dashboard - Johannesburg

Lock Dashboard Refresh Show Local Close

1 2 3 4 Always open dashboard

1 IRvs RRChart

IR vs RR Chart

#	Title	Rating
1	IR	15.3
2	RR	9.2

3 Action Plan Status By Owner

Action Plan Status by Owner

#	Title	Count
1	Not Started	1.0
2	Started	1.0
3	Half Way	1.0

2 Average Risk Trend

Average Unit RR by Data Period

#	Title	Rating
1	2010 May	8.3
2	2010 June	7.8

4 Survey Trend Analysis

Survey Trend Analysis

#	Title	% Compliance
1	Financial Advisory and Intermediary...	85.7
2	KING III	75.5

FIGURE 1.2 – RISK REGISTER

BarnOwl ERM

File Edit Capture View Reports My Favourite Reports Window Help

Global Risk Register [Current] - HR Risk Register [Current] - HR Objective Register - HR Universe Register - HR

Lock Register Refresh Expand Register Wrap Text Print Export Register Favourite View Show Filter Close

Drag a column header here to group by that column.

Unit Title Type

HR BusinessActivity

Objective Title	S	C	IOP
Attract and retain the right staff	4.00	5.00	20.00

Risk Title	II	IL	IR	RI	RL	RR
Headhunting by competitors	4.00	4.00	16.00	4.00	4.00	16.00
Lack of ability to attract and retain new talent	4.00	5.00	20.00	4.00	1.00	4.00

Key Risk Indicator Title	Amount	Category	Sub Category
Staff Loss			
Loss Event Title			
Loss of key staff	230,000.00	People	Labour

Control Title
Career planning
Competitive remuneration
On the job mentoring

Risk Title	II	IL	IR	RI	RL	RR
Lack of succession planning	3.00	4.00	12.00	3.00	2.00	6.00

Objective Title	S	C	IOP
HR Compliance	4.00	4.00	16.00
Training and Development	3.00	4.00	12.00

Organisational Structure

- Root
 - ABC Corporation
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Organisational Structure

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Templates

ABC New v7.4.0 Executed Time: 16ms Type: Online Offline Logging disabled 6 Windows Open Manager: IA (ID11crisp) Report Job

FIGURE 1.3.1 – RISK MOVEMENT

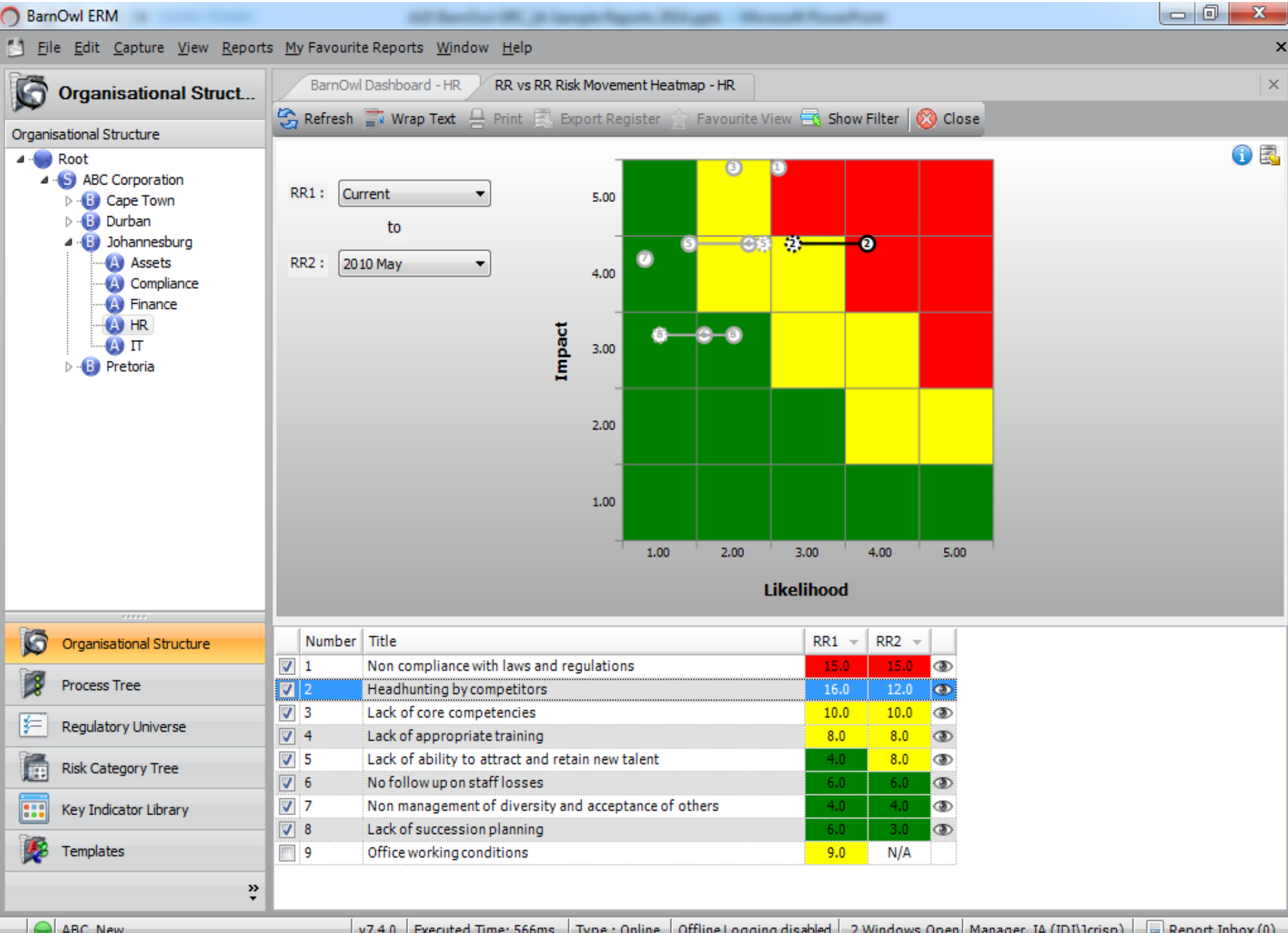


FIGURE 1.3.2 – RISK TOLERANCE & APPETTITE (QUANTITATIVE)

PERFORMANCE & REPORTING

- BARNOWL INTRODUCTION
- BENEFITS OF ERM
- WHY BARNOWL
- BARNOWL TRACK RECORD
- KEY DIFFERENTIATORS
- BARNOWL PROFILE
- BARNOWL TRAINING
- BARNOWL SUPPORT
- OUR PRICING STRUCTURE
- TECHNICAL SPECIFICATIONS
- CONTACT US
- ERM LIFE CYCLE DIAGRAM

- Operational Reporting
- Analytics
- Loss Events
- Compliance
- Incidents
- Key Risk Indicators

BarnOwl RM Reports 1

BarnOwl RM Reports 2

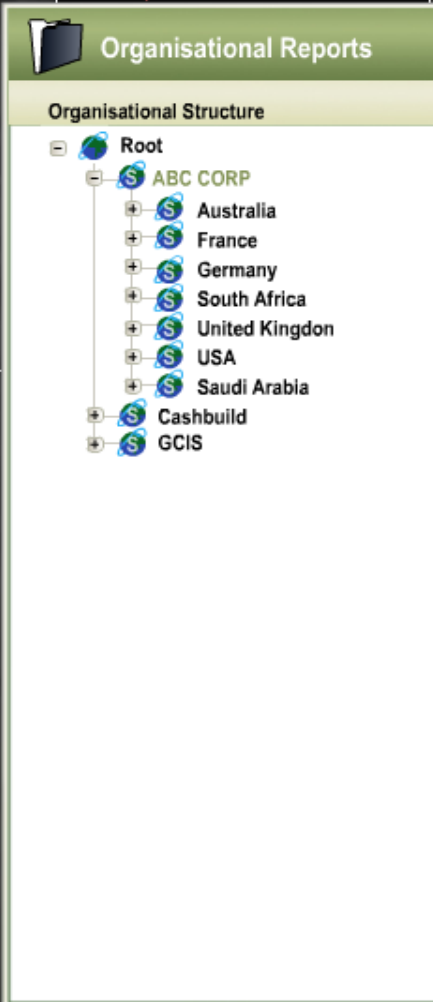
Risk Reporting

Risk, Control, Action Plan

AR Score Cards

AR Quantitive Thresholds

AR Common Risks Across Units



Drag a column header here to group by that column

Title	Unit Type	Incl Res Exposure
ABC Corp	Strategic	2,783,400.00
Child Unit Title	Unit Type	Incl Res Exposure
Australia	Strategic	180,000.00
France	Strategic	60,000.00
Germany	Strategic	160,000.00
Saudi Arabia	Strategic	20,000.00
South Africa	Strategic	685,400.00
United Kingdom	Strategic	78,000.00
USA	Strategic	1,600,000.00
South Africa	Strategic	857,400.00
Child Unit Title	Unit Type	Incl Res Exposure
SA BU1	Business	484,400.00
SA BU2	Business	201,000.00
SA BU3	Business	2,000.00
SA BU4	Business	80,000.00
SA BU5	Business	60,000.00
SA BU6	Business	30,000.00
SA BU1	Business	484,400.00
Child Unit Title	Unit Type	Incl Res Exposure
Finance SA BU1	Business Activity	68,400.00
HR	Business Activity	216,000.00
Investment portfolio	Business Activity	0.00
IT	Business Activity	200,000.00
Sales and Marketing	Business Activity	0.00

FIGURE 1.4.1 – KRI MOVEMENT

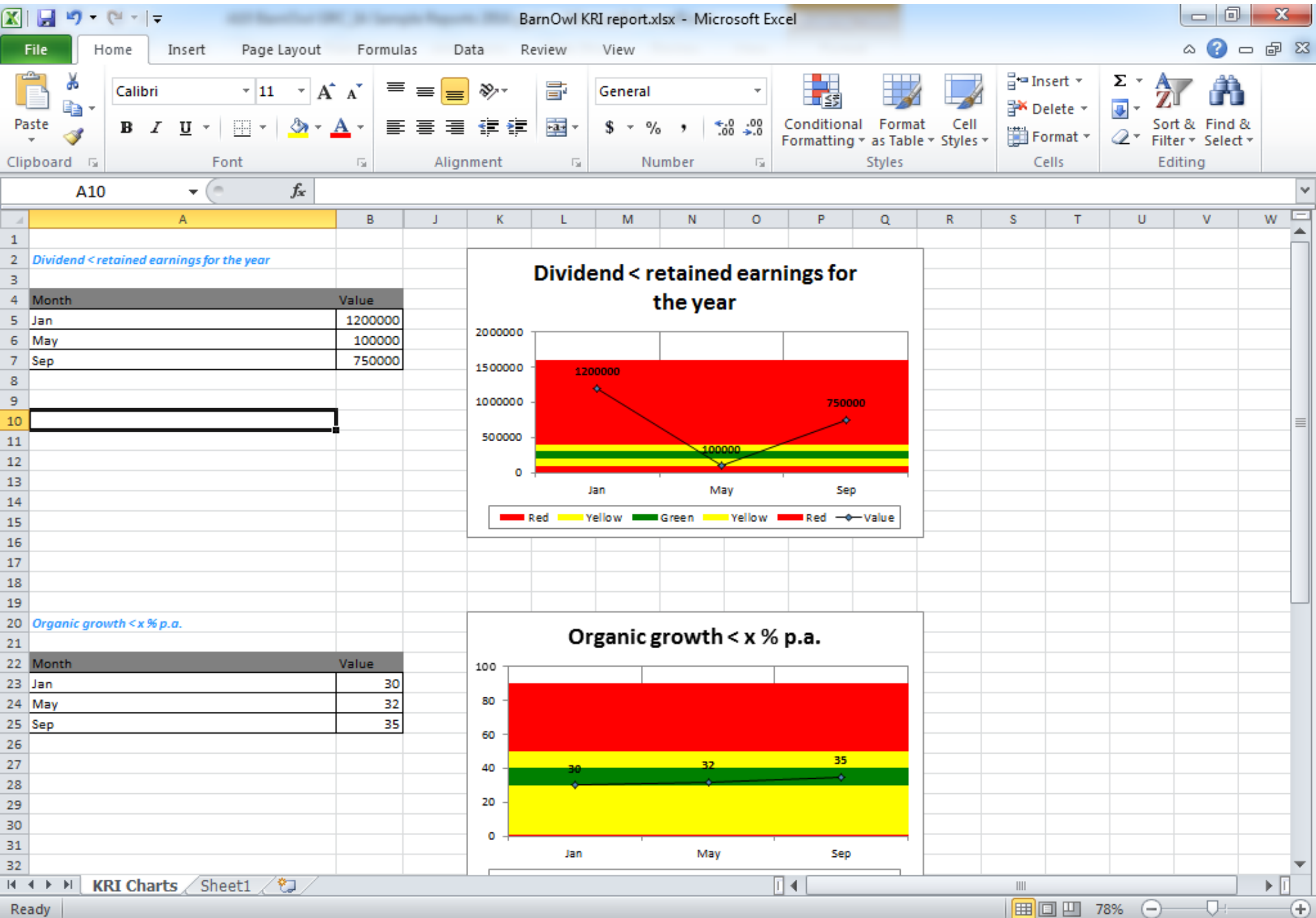


FIGURE 1.4.2 – KPIs

BarnOwl ERM

File Edit Capture View Reports My Favourite Reports Window Help

BarnOwl Dashboard - XYZ Municipality Global Key Indicator Register - XYZ Municipality

Lock Register Refresh Expand Register Unwrap Text Print Export Register Favourite View Show Filter Close

Key Indicator Category Subcategory

Unit Path	Key Indicator Title	Linked It...	Linked Item Title	Target Value	1st quarter va...	2nd quarter v...	3rd quarter...	4th quarter v...
- Category: Basic Service Delivery								
- Subcategory: Community and social services								
Root\XYZ Municipality\Community Services	Completion of 1st phase of the Avian Park Library	Objective	Ensure social upliftment & maintain basic services	0	0	0	0	0
Root\XYZ Municipality\Community Services	Appointment of a service provider to implement approved human settlement plan	Objective	Ensure social upliftment & maintain basic services	0	0	0	0	1.00
Root\XYZ Municipality\Community Services	Completion of bus route in De Doorns	Objective	Ensure social upliftment & maintain basic services	0	0	0	0	0
Root\XYZ Municipality\Community Services	Number of screenings at the Shadow Centre	Objective	Ensure social upliftment & maintain basic services	100	230	300	450.00	
- Subcategory: Electricity								
Root\XYZ Municipality\Community Services	Completion of the new 11/66kV electricity substation at Worcester	Objective	Ensure social upliftment & maintain basic services	0	0	0	0	1.00
- Subcategory: Waste water management								
Root\XYZ Municipality\Community Services	Completion of the construction of new retention ponds in De Doorns	Objective	Ensure social upliftment & maintain basic services	0	0	0	0	0
- Subcategory: Water								
Root\XYZ Municipality\Community Services	Completion of the upgrade of the Steynskloof Booster Pump Station	Objective	Ensure social upliftment & maintain basic services	0	0	0	0	1.00
Root\XYZ Municipality\Community Services	Completion of phase 2 of the upgrade of Steynskloof supply pipe line	Objective	Ensure social upliftment & maintain basic services	0	0	0	0	0
Root\XYZ Municipality\Community Services	Average water quality level as measured per SANS 241 criteria	Objective	Ensure social upliftment & maintain basic services	25	36	60	77.00	

Organisational Structure

- Root
 - XYZ Municipality
 - Community Services
 - Fire Services & Disaster Management
 - Human Settlement & Housing
 - Resorts
 - Sport and Recreation
 - Financial Services
 - Enterprise Risk Management
 - Revenue
 - Supply Chain Management
 - Office of the Municipal Manager
 - Enterprise Risk Management
 - Internal Audit
 - Strategic Support Services
 - Economic Development
 - Human Resources
 - Information Communication Technol
 - Legal Services
 - Technical Services
 - Compliance

Organisational Structure

Process Tree

Regulatory Universe

Risk Category Tree

Key Indicator Library

Templates

FIGURE 1.4.3 – KPIs



Click on a category to view the associated KPIs. Click again to undo the selection.

Basic Service Delivery	Good Governance and Public Participation	Local Economic Development	Municipal Financial Viability and Management	Municipal Transformation and Institutional Develop
------------------------	--	----------------------------	--	--

Click on a subcategory to filter the KPIs below. Click again to undo the selection.

Budget and treasury office	Community and social services	Corporate services	Electricity	Executive and council	Planning and development	Waste water management	Water
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FIGURE 1.4.4 – KPIs

KPI Category

Basic Service Delivery

Ward	KPI Subcategory	KPI	Objective	Target	2013				2014				2015			
					Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Community Services	Community and social services	Appointment of a service provider to implement approved human settlement plan	Ensure social upliftment and maintain basic services	1	●	●	●	●	●	●	●	●	●	●	●	●
		Completion of 1st phase of the Library	Ensure social upliftment and maintain basic services	1	●	●	●	●	●	●	●	●	●	●	●	●
		Completion of bus route in Valley Pass	Ensure social upliftment and maintain basic services	1	●	●	●	●	●	●	●	●	●	●	●	●
		Number of screenings at the Shadow Centre	Ensure social upliftment and maintain basic services	500	✗	◆	◆	✗	✗	✗	✗	✗	✗	✗	◆	◆
					488,3	515,0	506,7	483,3	495,0	473,3	495,0	426,7	470,0	490,0	526,7	513,3
Electricity		Completion of the new 11/66kV electricity substation at city center	Ensure social upliftment and maintain basic services	1	●	●	●	●	●	●	●	●	●	●	●	●
Waste water management		Completion of the construction of new retention ponds in Valley Pass	Ensure social upliftment and maintain basic services	10	✗	◆	◆	◆	◆	◆	✗	✗	◆	◆	◆	●
					9,5	10,6	10,4	10,5	10,7	10,3	9,5	10,0	10,8	10,0	11,4	10,0
Water		Average water quality level as measured per SANS 241 criteria	Ensure social upliftment and maintain basic services	95	◆	KPI Subcategory: Waste water management KPI: Completion of the construction of new retention ponds in Valley Pass Objective: Ensure social upliftment and maintain basic services Ward: Community Services Quarter of Input Date: Q1 Year of Input Date: 2015 Target: 10 Avg. KRI Input Value: 10,8 KPI Variance: Above Target										
		Completion of phase 2 of the upgrade of supply pipe line	Ensure social upliftment and maintain basic services	1	●											
		Completion of the upgrade of the Booster Pump Station	Ensure social upliftment and maintain basic services	1	●											
					1,1	1,0	1,0	1,0	1,1	1,0	1,0	1,0	0,9	1,0	1,1	1,1
Financial Services	Water	Limitation of unaccounted water	To provide an maintain basic services and ensure social upliftment of the Breede Valley community	25	✗	◆	◆	◆	◆	●	✗	◆	◆	◆	●	✗
					24,8	26,2	27,3	25,3	28,3	24,8	24,0	27,1	25,6	28,4	24,8	21,8

FIGURE 1.4.5 – KPIs

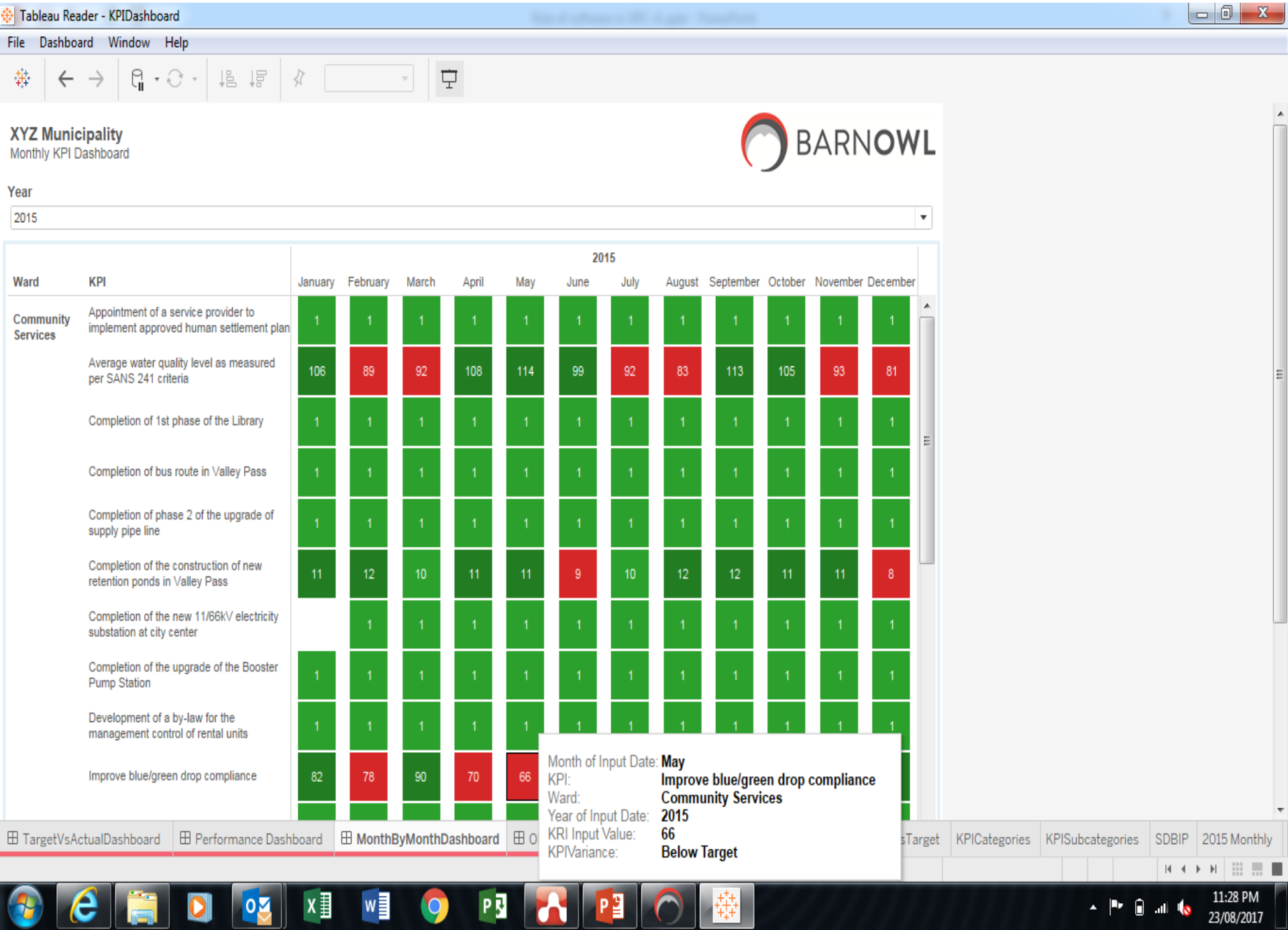


FIGURE 1.4.6 – KPIs

Objective	2013	2014	2015
Assure a sustainable future through sound financial management, continuous revenue growth corporate governance and risk management practices	■	■	■
Continuous revenue growth corporate governance and risk management practices	■	■	■
Continuous revenue growth, corporate governance and risk management practises	■	■	■
Ensure a healthy and productive workforce and an effective and efficient work environment	■	■	■
Ensure social upliftment and maintain basic services	■	■	■
Provide democratic government for communities	■	■	■
To create an enabling environment for employment and poverty and poverty eradication through proactive economic development and tourism	■	■	■
To ensure a safe, healthy, clean and sustainable external environment for all Breede Valley's people	■	■	■
To provide an maintain basic services and ensure social upliftment of the Breede Valley community	■	■	■

■ Above Target ■ Below Target ■ On Target

Ward	KPI	Target	2013				2014				2015			
			Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Community Services	Appointment of a service provider to implement approved human settlement plan	1	0,9	0,9	1,0	1,0	1,0	1,0	1,0	1,0	1,0	1,1	1,0	1,0
	Average water quality level as measured per SANS 241 criteria	95	102,3	101,3	102,0	83,0	95,6	89,6	85,2	87,1	96,0	107,0	96,0	93,1
	Completion of 1st phase of the Library	1	1,0	1,0	1,0	1,0	1,1	1,0	1,0	1,1	1,0	1,0	1,1	0,9
	Completion of bus route in Valley Pass	1	1,0	1,1	0,9	1,0	1,0	1,1	1,0	0,9	0,9	1,0	1,1	1,0
	Completion of phase 2 of the upgrade of supply pipe line	1	1,1	1,0	1,1	1,0	1,0	1,0	0,9	1,0	1,0	1,1	1,0	1,0
	Completion of the construction of new retention ponds in Valley Pass	10	9,5	10,6	10,4	10,5	10,7	10,3	9,5	10,0	10,8	10,0	11,4	10,0
	Completion of the new 11/66kV electricity substation at city center	1	1,0	0,9	1,0	1,0	1,0	0,9	1,0	1,0	1,0	1,0	1,0	0,9
	Completion of the upgrade of the Booster Pump Station	1	1,1	1,0	1,0	1,0	1,1	1,0	1,0	1,0	0,9	1,0	1,1	1,1
	Development of a by-law for the management control of rental units	1	1,0	1,1	0,9	1,1	1,0	1,1	1,0	1,1	1,0	1,0	1,0	1,1

FIGURE 1.5 – COMBINED ASSURANCE REPORTING

BarnOwl_CombinedAssuranceReport_20140831.xlsx - Microsoft Excel

File Home Insert Page Layout Formulas Data Review View

Clipboard Font Alignment Number Styles Cells Editing

B4 01. Regulatory risk

	A	B	C	D	E	F	G	H	
				First	Second	Third			
				Management Assurance and Cluster Assurance			Independent Assurance		
3	Unit Name	Risks	Controls	Management	Line Management	Deloitte	PWC		
4	ABC Corporation	01. Regulatory risk	Compliance function	8					
5				16					
6				8					
7				8					
8				8					
9				4					
10			3						
11			4						
12	HR	Headhunting by competitors	Career planning	16	20				
13			Competitive remuneration						
14			Promotion and transfer						
15		Lack of ability to attract and retain new talent	Career planning	4	15				
16			Competitive remuneration						
17			On the job mentoring						
18		Lack of appropriate training	Certifications and licensing	8	6	15			
19			Cross training						
20			Formal training						
21			On the job mentoring						
22		Lack of core competencies	Certifications and licensing	10	4				
23			Cross training						
24	Established performance measures								
25		On the job mentoring		10					
26		Performance appraisal system							
27	Lack of succession planning	Career planning	6						
28		On the job mentoring							
29	No follow up on staff losses	Perform exit interviews	6						
30		Setup alumni programme							
31	Non compliance with laws and regulations	Disciplinary policy and procedures	15						
32		Employment contracts							
33		Equal employment opportunity							
34		Harassment and discrimination policy and procedure							
35	Non management of diversity and acceptance of other	Communication process	4						
36		Counselling							
37	Office working conditions	Lunch every day	9						

Control Combined Assurance Repo Risk Combined Assurance Report Sheet1


Ready 70%

FIGURE 1.6 – ACTION PLANS

Action Plan per Unit Report

Print Export Close

100%



BarnOwl Evolution Action Plan per Unit Report

Filters :

Empty Unit Filter Filter out units with no action plans.

Unit Title	Finance	Parent Unit Title	Cape Town
Action Plan Title			
Sufficient documents to support the credit notes tested must be presented.			
Start Date 28 Nov 2013			
End Date 28 Nov 2013			
Orig End Date 28 Nov 2013			
% Complete 100.00 %			
Action Plan Status Completed			
Reference Cape Town - Credit Note 20131118			
Description			
Action Plan Owner(s)			
Originator Manager, IA			
Linked Recommendation Title F. There were sufficient documents to support the credit notes tested.			
Project Title Cape Town - Credit Note 20131118			
Action Plan Title			
A. There are existing credit applications for the sample tested.			
Start Date 01 Aug 2014			
End Date 03 Oct 2014			
Orig End Date 03 Oct 2014			
% Complete 0.00 %			
Action Plan Status Not Started			
Reference Cape Town Debtors 2013 20131028			
Description			
Action Plan Owner(s) Petronio, Jesse (Responsible)			
Originator Manager, IA			
Linked Recommendation Title A. There are existing credit applications for the sample tested.			
Project Title Cape Town Debtors 2013 20131028			
Action Plan Title			
There should be evidence that goods were returned to the warehouse on a form of the Receiving Supervisor's signature.			
Start Date 26 Nov 2013			
End Date 15 Sep 2014			
Orig End Date 26 Nov 2013			
% Complete 0.00 %			
Action Plan Status Not Started			

Audit Universe

Audit Universe

- Process Root
 - ABC Processes
 - Credit notes review
 - Debtors review (Credit Applications)
 - Dispatch review
 - Fixed Assets
 - 01. Acquisition of FA
 - 02. Disposal of FA
 - 03. Transfer of FA
 - 04. Depreciation
 - 05. Physical Inventory
 - HR
 - 01. Recruitment & Retention
 - 02. Training
 - 03. Compliance
 - 04. Exit
 - IT
 - Pikitup

- Project Listing
- Timesheets
- Audit Universe**
- Organisational Structure
- Resource Management

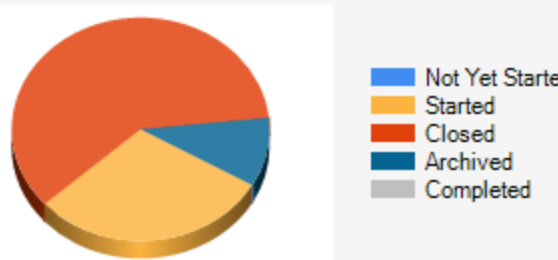
BarnOwl Dashboard - ABC Processes

Lock Dashboard Refresh Show Local Close

1 2 3 4 Always open dashboard

1 Projects By Status

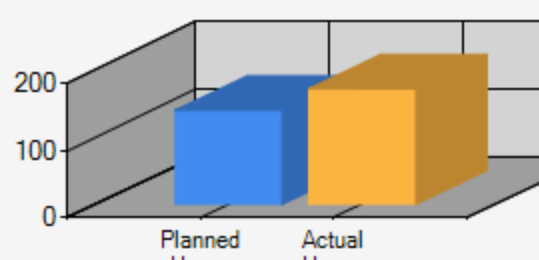
Projects by Status



#	Title	Count
1	Not Yet Started	0.0
2	Started	3.0

3 Planned Hours Vs Actual Hours

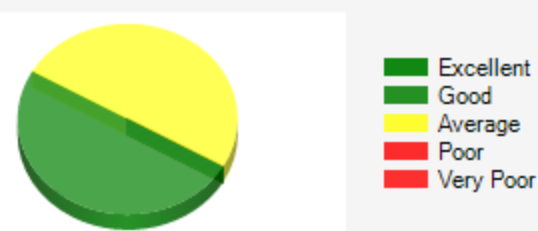
Planned Hours vs Actual Hours



#	Title	Hours
1	Planned Hours	140.0
2	Actual Hours	172.0

2 Projects By Rating

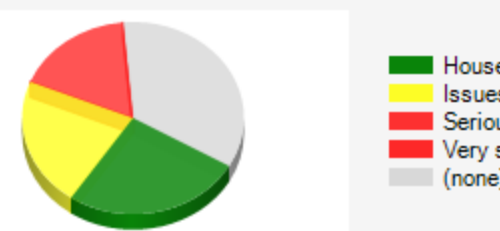
Projects by Rating



#	Title	Count
1	Excellent	0.0
2	Good	3.0

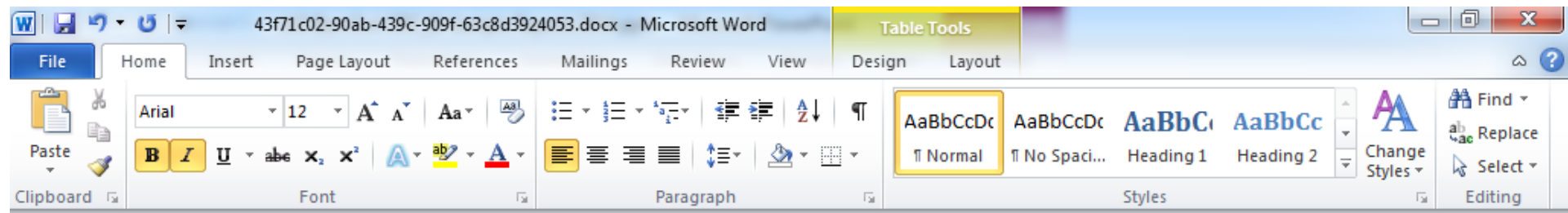
4 Recommendations By Rating

Recommendation by Rating

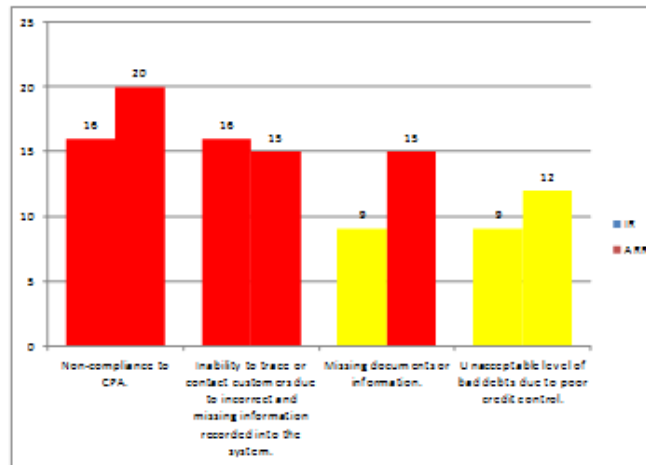


#	Title	Count
1	Housekeeping	6.0
2	Issues	5.0

FIGURE 2.2.1 – AUDIT WORD REPORT

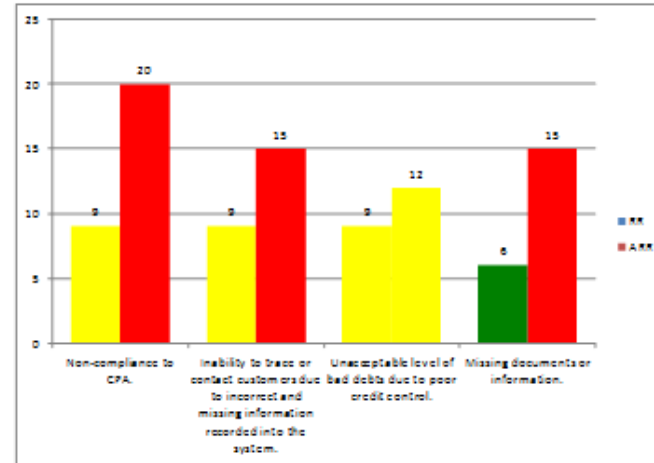


Audit Department: Top Inherent/Residual Risks Graph



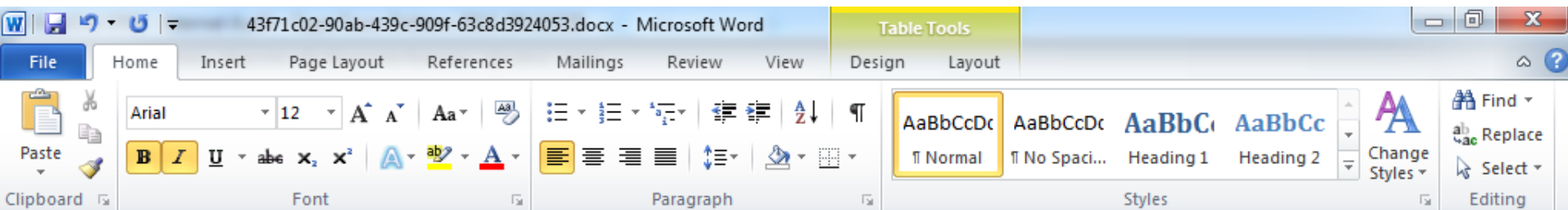
	Risk	Audit Inherent Risk Level	Audit Residual Risk Level
1	Non-compliance to CPA.	Unacceptable	Unacceptable
2	Inability to trace or contact customers due to incorrect and missing information recorded into the system.	Unacceptable	Unacceptable
3	Missing documents or information.	Satisfactory	Unacceptable
4	Unacceptable level of bad debts due to poor credit control.	Satisfactory	Satisfactory

Audit and Risk Department: Residual Risk Graph



	Risk	Residual Risk Level	Audit Residual Risk Level
1	Non-compliance to CPA.	Satisfactory	Unacceptable
2	Inability to trace or contact customers due to incorrect and missing information recorded into the system.	Satisfactory	Unacceptable
3	Unacceptable level of bad debts due to poor credit control.	Satisfactory	Satisfactory
4	Missing documents or information.	Acceptable	Unacceptable

FIGURE 2.2.2 - AUDIT WORD REPORT



Findings Summary

Finding Profile

Finding Priority	Very serious	Serious	Issue	Housekeeping
	0	2	1	0

Finding Risk / Impact Rating Descriptions

Priority Category	Description
Critical	Major control weakness resulting in an unacceptable risk that could have a considerable impact on the organisation.
Significant	Significant control weakness resulting in a risk that could have a negative effect on the organisation.
Administrative / Housekeeping	Minor control weakness; or Administrative finding which relates to the documentary evidence of controls and / or the general accurate recording of events and transactions.
Control Enhancement	Control enhancement which would serve to improve the overall internal control environment and align controls with best practice.

No	Finding Name	Rating
1	A. There are existing credit applications for the sample tested.	Serious
2	Credit limits are set on the system as approved by the Financial Director except for the exception noted.	Serious
3	B. Customer details are recorded appropriately and verified by the Financial Director.	Issue
4	B. Credit checks are carried out through Experian prior granting credit facility.	Housekeeping



Serious

1. A. There are existing credit applications for the sample tested.

Standard

There are existing credit applications for the sample tested.

Audit Finding

There are no existing credit applications for sample tested.

Impact

Missing documents or information.

Root Cause

Unavailable applications forms for sample tested.

Recommendation

Ensure that there are application forms for samples tested

Management Comment

2. Credit limits are set on the system as approved by the Financial Director except for the exception noted.

Standard

Credit limits are set on the system as approved by the Financial Director except for the exception noted.

Audit Finding

Credit limits are not approved by the Financial Director except for the exception noted.

Impact

Non-compliance to CPA.

FIGURE 2.3 – AUDIT FINDINGS

BarnOwl ERM - Internal Audit - No project loaded

File Capture View Reports My Favourite Reports Window Help

Organisational Structure BarnOwl Dashboard - ABC Corporation Global Recommendation Register

Refresh Expand Register Unwrap Text Print Export Register Favourite View Show Filter Close

Recommendation Recommendation Rating

	Unit Path	Recommendation Title	Project Title	Recommendation Rating	
- Recommendation Rating: Very serious					
+	Root\ABC Corporation\Johannesburg\Compliance	Function and power as specified in policies and procedures not adhered to as per delegated authority rules	Jhb Compliance 201402	Very serious	D
- Recommendation Rating: Serious					
+	Root\ABC Corporation\Cape Town\HR	Appraisals to be conducted annually	France HR Audit June 2010	Serious	H
+	Root\ABC Corporation\Johannesburg\Finance	Credit checks are carried out through Experian prior granting credit facility.	Johannesburg - Debtors review 20131104	Serious	Ci
+	Root\ABC Corporation\Johannesburg\Finance	A. The Picker, Checker and Dispatcher signs the invoice as evidence of having inspected the goods.	Johannesburg - Dispatch review 20131112	Serious	D
+	Root\ABC Corporation\Johannesburg\Compliance	Bank recons not performed	Jhb Compliance 201402	Serious	It
+	Root\ABC Corporation\Johannesburg\Assets	AR does not follow procurement policy ito number of quotes received	FA Jhb 201401	Serious	Fi
- Recommendation Rating: Issues					
+	Root\ABC Corporation\Johannesburg\HR	Develop a training plan	SA HR Audit June 2011	Issues	H
+	Root\ABC Corporation\Johannesburg\Finance	B. Invoices are signed by customers as PODs.	Johannesburg - Dispatch review 20131112	Issues	D
+	Root\ABC Corporation\Johannesburg\HR	Develop a career plan	SA HR Audit June 2010	Issues	H
+	Root\ABC Corporation\Johannesburg\Finance	B. Credit request form is completed and authorized by the designated officials.	Johannesburg - Credit Note 20131124	Issues	Ci

Project Listing Timesheets Audit Universe Organisational Structure Resource Management

ABC_New v7.4.0 Executed Time: 566ms Type : Online Offline Logging disabled 2 Windows Open Manager, IA (IDI\jcrisp) Report Inbox (0)

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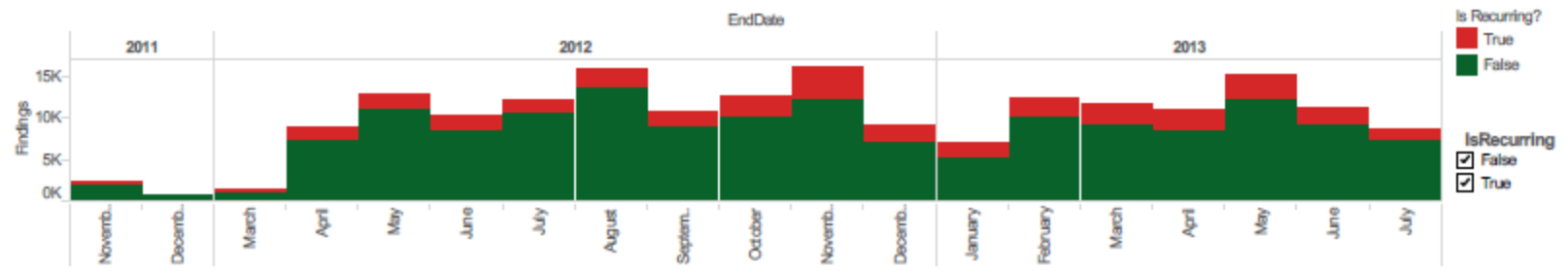
Findings Dashboard 1

All cells, rows and columns in this report filter all other cells, rows and columns. Click to SELECT, click again to DESELECT. No. Findings 1 to 36,900

Findings per Business Unit and Process

Unit Level 1	Unit Level 2	Unit Level 3	Year of EndDate			ProcessLevel1	ProcessLevel2	ProcessLevel3	Year of EndDate		
			2011	2012	2013				2011	2012	2013
ABC Retail Group Ltd	Operations	Ops Area 1	2,700	36,900	21,339	Null	Null	Null		9	
		Ops Area 2	389	26,559	19,017	ABC Retail Processes	Operations Processes	Cash (AR - Extensive)			5,409
		Ops Area 3		14,409	13,581			Cash (AR)			5,499
		Ops Area 4		31,428	22,788			Cash (Pegasus)	351	13,383	4,527
		Roofbuild		180	324			Debtors (AR - Extensive)			2,430
	Support Office	Advertising (Ops / Dept Level)		81				Debtors (AR)			2,943
		Creditors (New Program)		306	153			Debtors (Pegasus)	198	13,959	5,112
		Creditors (Old Program)	45	18				Fixed Assets	144	1,982	1,233
		Finance		9	162			Human resources	207	8,019	5,922
		Legal		54				Inventory (AR - Extensive)			855
		Payroll		135	27			Inventory (AR)			6,741
		Procurement (Ops / Dept level)		216	81			Inventory (Pegasus)	927	27,927	10,899
		SO - Debtors		18				Management & Administration			2,880
		SO - Fixed Assets		27				OHASA	324	11,882	7,524
		SO - Inventory		54				OHASA (Update)			1,431
		Store Development			45			Operations	182	11,583	6,570
		Treasury		36				Ready For Business	522	10,289	
								Security	270	7,281	4,428
								Store Closure			153
								Store Closure (Update)			90
					Store Handover					2,288	
					Store Operations			1,838			

RECURRING FINDING



BARNOWL

All cells, rows and columns in this report filter all other cells, rows and columns. Click to SELECT, click again to DESELECT.

TOP 10 RISKS

RiskTitle	Year of EndDate		
	2011	2012	2013
Inadequate adherence to controls in place to prevent losses	27	3,483	2,412
Misappropriation of bulk deposit funds due to the inability to identify the customer making the bulk deposit..	45	3,798	1,701
Inaccurate recording of working hours.	54	2,799	1,962
Stockholding Inaccurate		3,177	1,278
Excessive shrinkage due to inadequate stock monitoring		2,889	1,476
Lack of timely, complete and accurate banking of daily takings.			3,834
Injuries / death due to inadequate monitoring, maintenance and or operation of machinery.	9	1,737	1,602
Causes for not achieving targets not identified thereby not addressing the actual problem.	72	3,204	
Unauthorised price overrides taking place	18	2,223	945
Out of stock situations arising due to poor supplier performance	54	2,169	738

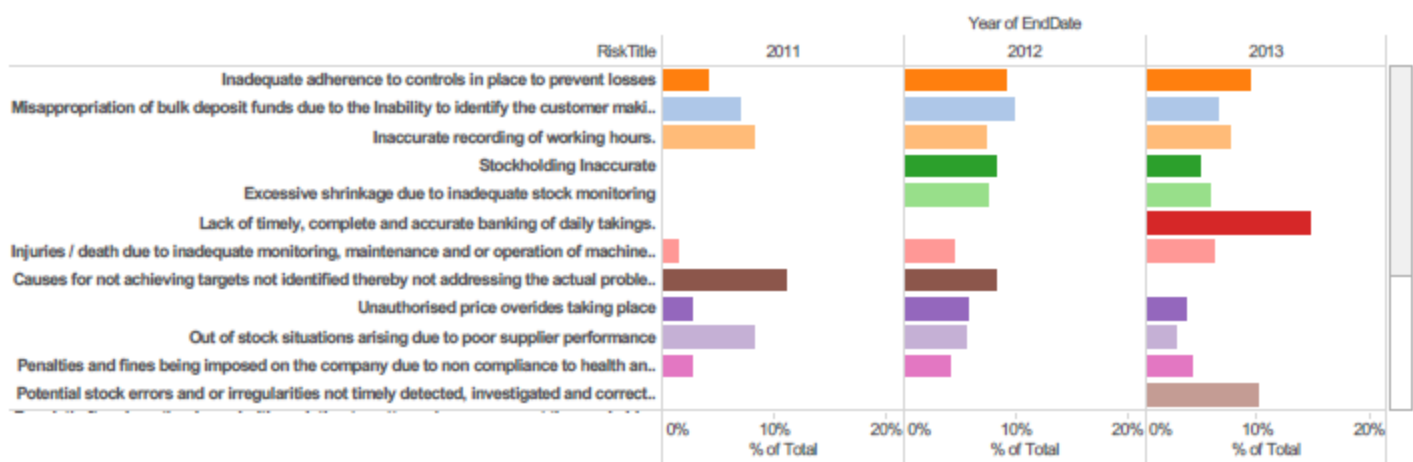
TOP BUSINESS UNITS @ LEVEL 3

Unit Level 1	Unit Level 2	Unit Level 3		
ABC Retail Group Ltd	Operations	Ops Area 1	■	60,984
		Ops Area 2	■	45,945
		Ops Area 3	■	27,990
		Ops Area 4	■	54,225
		Roofbuild	■	504
		Support Office	Advertising (Ops / Dept Level)	■
	Creditors (New Program)	■	459	
	Creditors (Old Program)	■	63	
	Finance	■	171	
	Legal	■	54	
	Payroll	■	162	
	Procurement (Ops / Dept level)	■	297	
	SO - Debtors	■	18	
	SO - Fixed Assets	■	27	



FINDINGS DASHBOARD 3

TOP 20 RISKS



CAUSE OF WEAKNESS

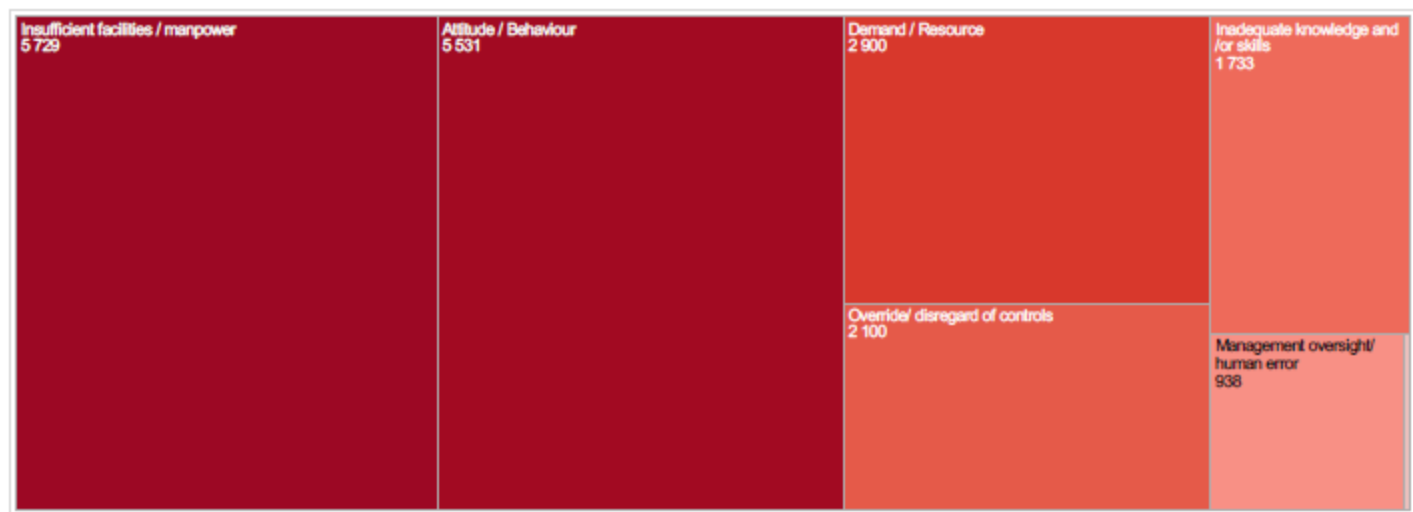
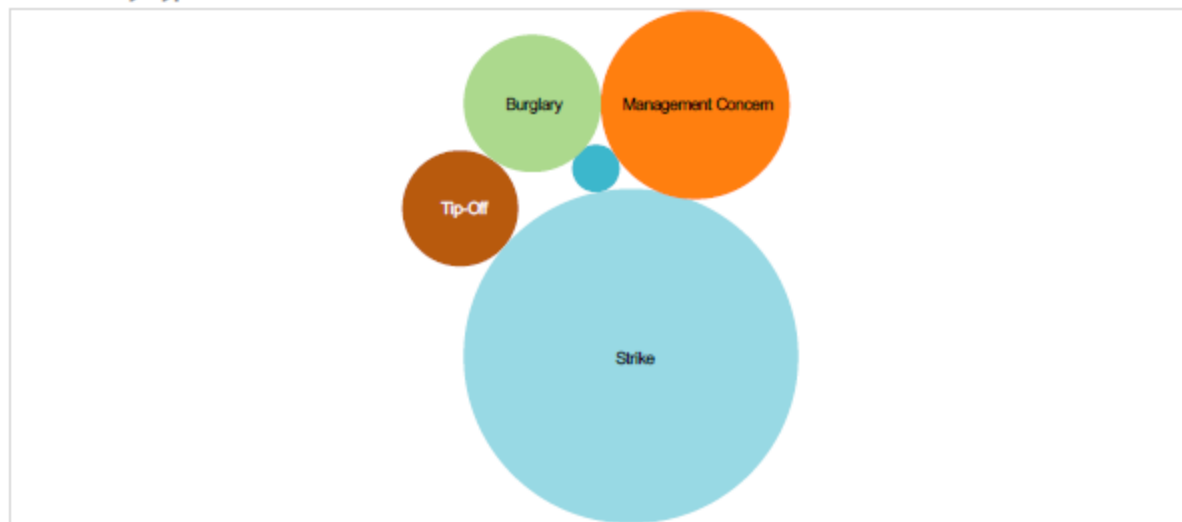


FIGURE 2.8 – ROOT CAUSE BY PROJECT TYPE (BI)

Cause	Project Type	2011	2012	2013
Attitude / Behaviour	Operational Audit	39	2 932	1 998
	Ready for Business Audit	6	402	
	Store Closure Audit		6	19
	Store Handover Audit		42	45
	Store Opening Audit		15	27
Demand / Resource	Operational Audit	9	1 384	1 329
	Ready for Business Audit	9	77	
	Store Closure Audit		3	
	Store Handover Audit		21	36
	Store Opening Audit		24	8
Inadequate design / guidance	Operational Audit		13	12
	Ready for Business Audit		2	
Inadequate knowledge and/or skills	Operational Audit	43	841	670
	Ready for Business Audit	7	99	
	Store Closure Audit		2	
	Store Handover Audit		52	9
	Store Opening Audit		8	2
Insufficient facilities / manpower	Operational Audit	107	2 698	2 471
	Ready for Business Audit	20	220	
	Store Closure Audit		3	6
	Store Handover Audit		110	59
	Store Opening Audit		30	5
Management oversight/ human error	Operational Audit		545	310
	Ready for Business Audit		63	
	Store Closure Audit			2
	Store Handover Audit		1	9
	Store Opening Audit		4	4
Override/ disregard of controls	Operational Audit	2	1 028	925
	Ready for Business Audit		79	
	Store Closure Audit			5
	Store Handover Audit		19	19
	Store Opening Audit		8	15

Incidents by Type

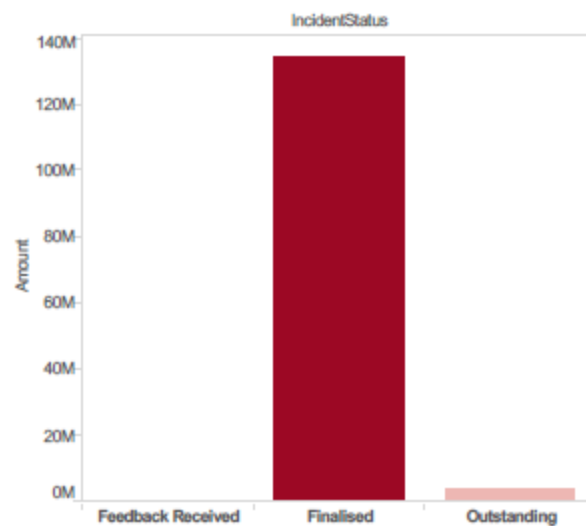


- Year of Occurrence Date
- 2010
 - 2011
 - 2012
 - 2013

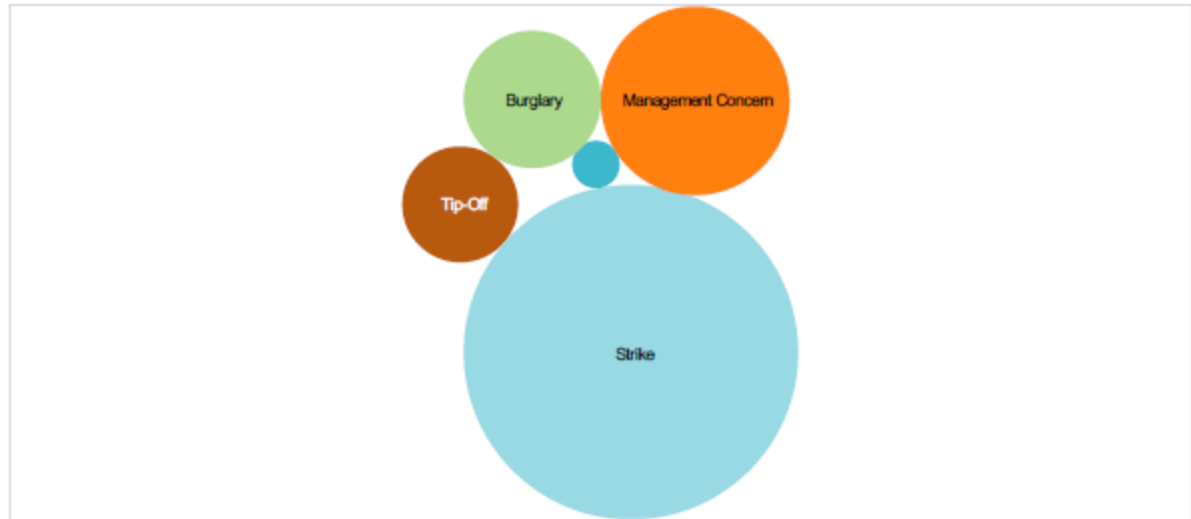
- Incident Type
- ABC Retail Wby Policy
 - Burglary
 - Management Concern
 - OHASA Incident
 - Robbery
 - Strike
 - Tip-Off



Iv2	Iv3	Year of Occurrence Date			
		2010	2011	2012	2013
ABC Retail W.				15	
IT Governance	IT Project Ma.				3
Operations				10	
	Ops Area 1		99	234	174
	Ops Area 2		55	184	121
	Ops Area 3	5	68	79	84
	Ops Area 4		65	85	71
Support Office					10
	Creditors (Ne.			7	5
	Creditors (Old.			2	
	Finance		3	3	
	Group Risk M.		3	11	
	Store Develop.				2



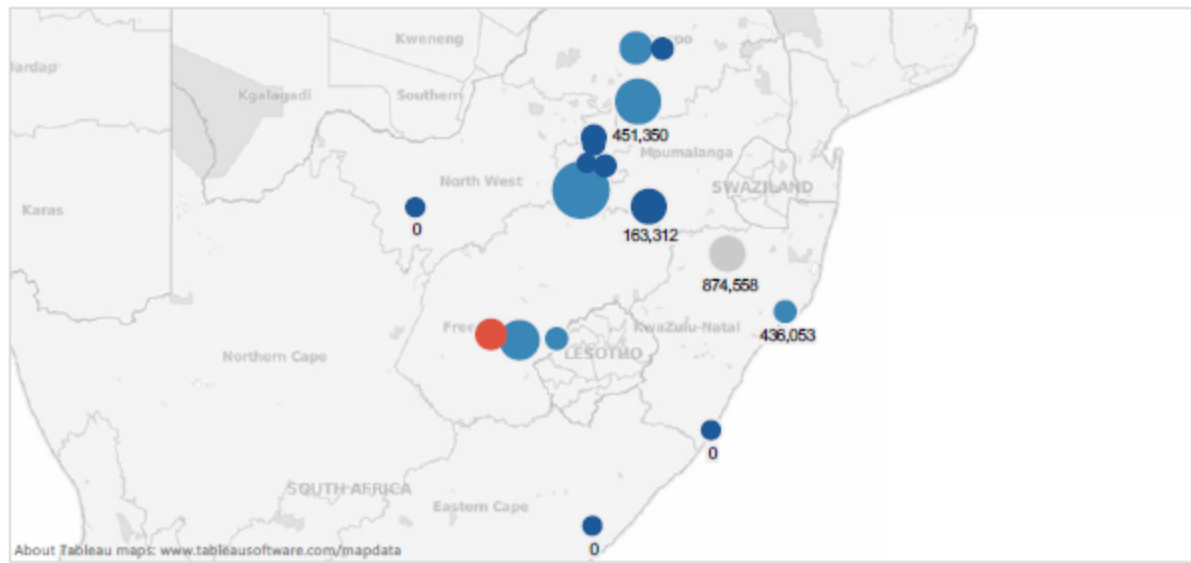
Incidents by Type



- Year of Occurrence Date
- 2010
 - 2011
 - 2012
 - 2013

- Incident Type
- ABC Retail Wby Policy
 - Burglary
 - Management Concern
 - OHASA Incident
 - Robbery
 - Strike
 - Tip-Off

- Number of Records
- 2
 - 5
 - 10
 - 15
 - 20
 - 23



PROJECT RISK

- Project Risk Management differs to ERM in various ways (amongst others):
 - They exploit some kind of Enterprise Risk (threat or opportunity).
 - They have different objectives, and their objectives support enterprise objectives.
 - Shorter time scales – they have a beginning and an end (hopefully!).
 - They have clear project phases, i.e. Pre-Subsidy Award, Post-Subsidy Award, Construction.
 - Risk Criteria are different : Critical Path, Proximity, Complexity, Legal, Time to implement etc.
 - Risk Categories are different.
 - One can perform Estimate and Schedule simulations.
- Working with Dr. Francois Joubert from Kwanto Risk Management Services, we took a R750 million Housing Development Project and set up a “proof of concept” in BarnOwl.
- Kwanto Risk Management Services has created a library of some common project risks in BarnOwl.

TYPICAL RISKS PER PROJECT PHASE – HOUSING PROJECT

01 Pre-Subsidy Award

- Environmental Appeals
- Environmental approval delays
- Funding delays
- Planning approval delays

02 Post-Subsidy Award

- Building plan approval delays
- Capacity at Department
- Changes in design
- Eskom
- Non-responsive tenders
- Procurement delays
- Professional team capacity
- Tender award delays
- Tender/Subsidy prices

03 Construction

- Bulk services
- Contracting Strategy
- Contractor quality
- Geotech and ground water
- Heritage finds
- Inclement weather
- Labour unrest
- Landfill buffer zone
- Material shortages
- Schedule
- Site Access
- Slow handover of houses
- Unknown infrastructure

04 Social

- Host community acceptance
- Move from current housing area
- Ownership transfer

Thank You

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2018 Risk Maturity

Survey: <https://barnowl.activehosted.com/index.php?action=social&chash=d296c101daa88a51f6ca8cfc1ac79b50.380>

