



BARNOWL

IDI Technology Solutions (Pty) Ltd
2025

FULLY INTEGRATED GOVERNANCE, RISK MANAGEMENT, COMPLIANCE AND AUDIT

SOFTWARE

BarnOwl background

- BarnOwl GRC is a fully integrated governance, risk management, compliance and audit software solution which can be implemented in a modular fashion.
- BarnOwl is an established GRC solution with a tried and tested 20 year track record.
- BarnOwl GRC is used by over 150 clients in South Africa, Africa, and abroad.
- IDI Technology Solutions (Pty) Limited, based in Johannesburg, South Africa, are the sole developers, owners, distributors and implementers of the BarnOwl software.
- IDI Technology Solutions (Pty) Limited is a level 2 BEE provider.
- BarnOwl is the preferred Risk Management software solution for the South African Public Sector, endorsed by the OAG (Office of the Accountant General).
- BarnOwl is a locally (South African) owned, developed, implemented and supported software solution which guarantees superior support and software that continually evolves to meet customer requirements.
- IDI are committed to the ongoing support of our clients and skills transfer, offering regular spotlight sessions on BarnOwl, hand holding and refresher training.



BARNOWL

BarnOwl track record

Implemented at over 150 public sector and blue chip organisations with over 20,000 users:

- Development Bank of South Africa,
- Bank of Namibia,
- Discovery Group,
- Johannesburg Stock Exchange (JSE)
- Motus,
- Heineken,
- SBV,
- Netcare,
- Life Healthcare Group,
- Afrocentric (Medscheme),
- Cashbuild,
- AFGRI,
- Rand Water,
- Lepelle Water,
- Namwater
- Engen,
- Lewis Group
- SA Civil Aviation Authority (SACAA),
- The Warehouse Group (New Zealand),
- Office of the Accountant General, South African Revenue Services (SARS), Department of Sports, Arts & Culture, Office of the Premier W Cape, City of Cape Town, Garden Route (Eden), Stellenbosch, Cape Winelands, Breede Valley, Bitou, Swartland, Saldanha...

Why BarnOwl GRC & Audit

<p>Fully integrated risk, compliance and audit software solution</p>	<ul style="list-style-type: none"> • State of the art (database centric) “off-the-shelf” integrated software solution • Embedded best practice (ISO31000, COSO, GACP, IPPF frameworks, King IV, National Treasury) • Functionally rich • Local compliance content available • Integrated risk & control based auditing • Online / Offline • Facilitates combined assurance
<p>Flexibility with ease of use</p>	<ul style="list-style-type: none"> • Highly configurable • Parameter-driven system • Allowing you to work the way you want to work
<p>Flexible reporting and graphical drill-down dashboards</p>	<ul style="list-style-type: none"> • All registers with drag & drop, sort, group, filter, save favourite views with export into Excel • Risk, Compliance and Audit report builder enabling you to extract data easily in ‘flat-file’ format exported to Excel • MS Word writer / integration for final audit reporting and audit committee reporting • MS Excel and MS Word integration supporting ‘prepare’, ‘review’ and ‘sign off’ • Business intelligence reporting with graphical drill-down, slice & dice dashboards: risk & control, key indicators, incidents, resource management, findings analysis, root cause analysis etc.
<p>Owned, developed, implemented and supported locally in SA</p>	<ul style="list-style-type: none"> • One team taking full accountability for successful implementation • Totally responsive to your ongoing requirements and • Unrivalled support
<p>Tried and tested</p>	<ul style="list-style-type: none"> • 20 year track-record with over 150 clients • Highly qualified and experienced team • Extensive client experience adding additional value • Guarantee success
<p>Best Value for money</p>	<ul style="list-style-type: none"> • Rand based • Bundled licensing: Risk includes Compliance, Audit includes Risk & Compliance, includes Incident Management, Workshop module, Key Indicators (KI) and Open license • Web-based portal (intranet) free to unlimited users for action plans, surveys / checklists, voting (risk & control self-assessments) and KI capture

BarnOwl – The enabler of integrated GRC and Assurance

Organisational Structure

- Root
 - ABC Corporation
 - Cape Town
 - Assets
 - Compliance
 - CT HR
 - Finance
 - Inventory
 - Materials Management
 - Procurement
 - Durban
 - Assets
 - Compliance
 - Dbn HR
 - Finance
 - Inventory
 - Materials Management
 - Procurement
 - East London
 - Johannesburg
 - Port Elizabeth

Process Tree

- Process Root
 - ABC Processes
 - Bank
 - Compliance
 - Credit notes review
 - Debtors review (Credit Applications)
 - Dispatch review
 - Fixed Assets
 - HR
 - Inventory Management
 - IT
 - Materials Management
 - NIST CSF
 - Procurement
 - Projects

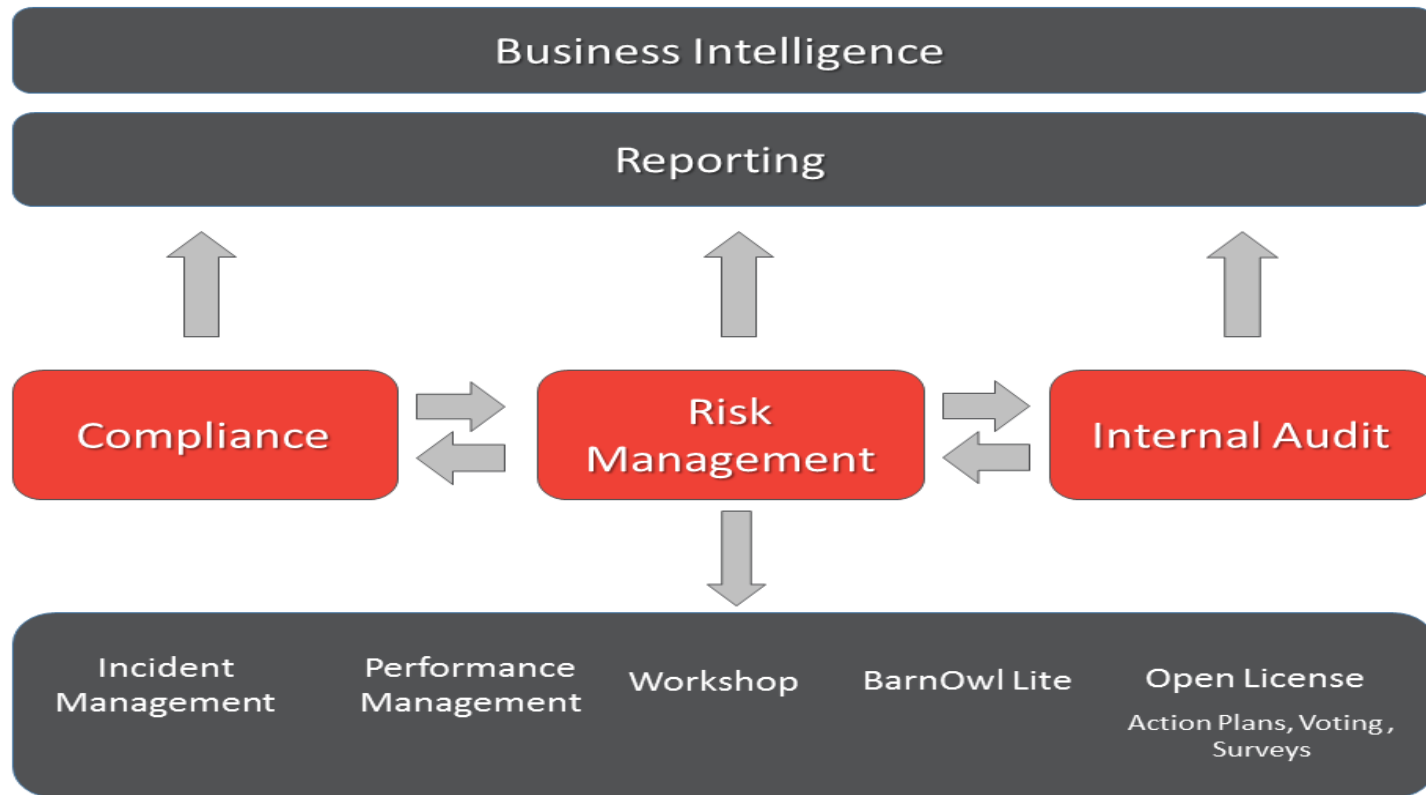


BarnOwl integrated modules

BarnOwl is a fully integrated risk management, compliance and audit software solution

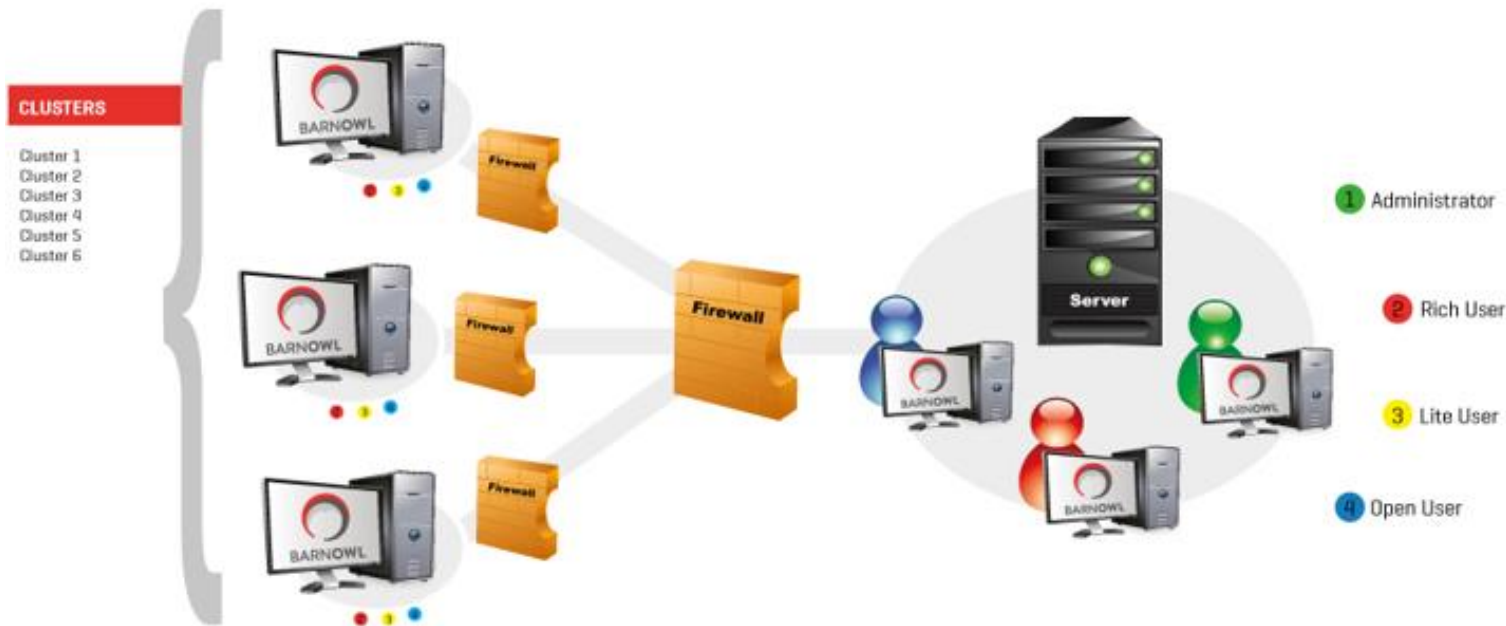
A major advantage of BarnOwl is that it is a fully integrated governance, risk management, compliance and audit software solution.

BarnOwl supports a risk and control based audit approach in line with international best practice (ISO31000, COSO, IPPF and the King IV code). BarnOwl provides standard functionality to align risk management and internal audit ensuring that risks that matter to the organisation are independently audited and aligned back into risk management.



Types of user and BarnOwl user interface (UI)

- **Admin User (Risk, Compliance and Audit)**: will use the Desktop app (Rich) for SMC, setup of org structure, processes, votes, import compliance acts.
- **Risk champion**: will generally use BarnOwl Web (no longer called BarnOwl Lite)
- **Compliance champion**: will generally use the BarnOwl Desktop app and BarnOwl Web
- **Audit user**: will use the BarnOwl Desktop app
- **Open license user**: will use the BarnOwl Web open license to respond to: Action Plans, Voting (RSA, CSA), Surveys, Questionnaires, Key Indicator value inputs and Findings



BarnOwl integrated Risk, Compliance & Audit management

RISK MANAGEMENT

BarnOwl facilitates a structured and systematic approach to risk management giving you an up to date view of your risk universe at all times

Establishing the Context

Risk Identification

Risk Assessment and Analysis

Monitoring and Review

Reporting

COMPLIANCE MANAGEMENT

BarnOwl facilitates and simplifies regulatory compliance allowing you to identify, monitor and report on compliance to acts, regulations and provisions at every level of the organisation

Compliance Risk Identification

Compliance Risk Assessment

Compliance Risk Management
(Control optimisation)

Compliance Risk Monitoring

AUDIT MANAGEMENT

BarnOwl supports the full audit life-cycle enabling you to streamline and standardise your internal audit processes

Audit Universe Management

Risk Assessment and Analysis

Audit Planning and Scheduling

Audit Fieldwork and Execution

Audit Reporting

Audit Finalisation and Alignment back to risk management

Audit Findings Reporting and Monitoring

Follow-up Audits

BarnOwl Risk Management

Risk Management Process

Simplifying the GRC process

1 Establishing the Context

- External and Internal context setting
- Identification of objectives at the various levels of the organisation (strategic, business and functional) including interdependencies

2 Risk Identification

- Identify processes risks, controls and optionally contributing factors, key indicators and consequences associated with objectives at every level of the organisation including interdependencies
- Maintain a centralised library in support of a common risk taxonomy driving consistency across the organisation

3 Risk Analysis, Evaluation and Assessment

- Inherent rating of risks qualitatively and quantitatively
- Identification and rating of controls (adequacy and effectiveness)
- Residual rating of risks qualitatively and quantitatively mapped against risk appetite and tolerance
- Automation of risk and control self-assessments
- Automation of checklists and surveys

4 Risk Treatment and Execution

- Control effectiveness in both design (adequacy) and operation (effectiveness)
- Action plans with due dates and responsible owners
- Automated reminders, notifications and escalation emails and online completion of action plans with full audit trails

5 Monitoring and Review

- Capturing and analysis of incidents, loss events, lessons learnt etc.
- Automated risk reassessment notifications as a result of changing controls, KRIs, incidents and child-risks.
- Monitoring and reviewing that the risk control and treatment measures are effective in both design (adequacy) and operation (effectiveness)

6 Reporting

- Flexible report writer, heat maps, trends, scorecards, bowtie etc.
- Consolidated reporting with drill down into business units / functions and processes
- Combined Assurance reporting
- Advanced analytics and business intelligence

BarnOwl Compliance

Compliance Management Process

Simplifying Compliance



Phase I – Compliance Risk Identification

- Simply import the relevant acts from 3rd party compliance content providers into BarnOwl's regulatory library of acts, regulations and provisions (requirements) and apply them to the individual divisions/subsidiaries
- Capture your own policies and procedures into BarnOwl's regulatory library and apply to them to the individual divisions/subsidiaries



Phase II – Compliance Risk Assessment

- Categorise the identified acts in terms of core/primary, secondary or topical/pertinent for the organisation as whole and for the individual divisions/subsidiaries
- Prioritise the identified acts by rating each in terms of Probability and Seriousness for the organisation as a whole and at the various levels of the organisation where applicable
- BarnOwl automatically generates compliance risk management plans (CRMPs) and checklists for each requirement which has been identified for compliance
- Rate (prioritise) the compliance risks (provisions) at the various levels of the organisation based on Impact and Likelihood in line with best practice risk management



Phase III – Compliance Risk Management (Control optimisation)

- Identify the control measure which will monitor compliance
- Set the target date and responsible owner/s for implementing the control measures
- BarnOwl sends out automated risk and control self-assessments to the relevant owners to rate control adequacy and effectiveness
- Automation of checklists and surveys



Phase IV – Compliance Risk Monitoring

- Monitors action plan activity by owner and due date
- Enables a review process of risk & control self-assessments and compliance checklists
- Enables tracking of tip-offs, issues, loss events, complaints, gifts, conflicts of interest related to the compliance function
- Provides extensive compliance reporting: compliance risk and control ratings, non-compliance findings, issues, overdue action plans

BarnOwl Audit #1

Audit Management Process

Simplifying and Standardising Audit

1 Audit Universe Management

- Define and maintain a centralised library including auditable processes, entities, audit objectives, risks, controls and tests
- Setup the various audit project types and templates using BarnOwl's Project File Organiser (standard tasks, audit steps, audit programmes, template documents etc.)

2 Risk Assessment

- Identify risk areas for assessment
- Various risk reports and scorecards are used to assist risk and control based audit planning
- Send out automated risk and control self-assessments via BarnOwl's web-based voting technology

3 Audit Planning and Scheduling

- 3 Year rolling audit plan and resource planning
- Create an internal audit project from an Audit Plan or directly from Processes and/or the Organisational structure
- Select the type of audit project which automatically loads the relevant Project File Organiser (PFO) template and audit programme/s from the library
- Select the relevant risks and controls to audit (automatically imported from the risk management module)
- Allocate resources to the audit project tasks with planned hours

4 Audit Fieldwork and Execution

- Execute the audit based on the project file organiser (PFO)/ audit programme/s
- Complete control adequacy testing and rating
- Complete effectiveness testing including audit procedures and sample testing
- Attach evidence
- Update control effectiveness rating
- Capture findings or search a library of findings including fields such as standard (criteria), finding, impact, root cause and recommendations
- Send out findings to management for comment and import management comments automatically
- Capture audit's risk assessment ratings
- Review audit work using the PFO (project file organiser)
- Capture 'living' action plans based on management comments
- Rate audit objective/s
- Full preparer, reviewer and sign off functionality with online and offline check-in and check-out
- Capture and clear review notes
- Complete and sign off of time sheets

BarnOwl Audit #2

5 Audit Reporting

- Generate audit reports from a selection of flexible report templates
- Generate standard findings reports including action plans
- Design and generate flexible data extracts directly into Excel
- Generate final audit reports in Microsoft Word

6 Audit Finalisation and Alignment back to Risk Management

- Clear review notes
- Close the audit project
- Perform audit alignment whereby risk management is updated with audit's risk and control ratings including the import of any new risks and/or controls that may have been identified during the audit
- Combined assurance reporting showing independent rating of risks and controls by the various assurance providers
- Automated audit satisfaction surveys

7 Audit Findings Management and Monitoring

- Track and analyse findings and remedial action
- Automated reminders, notifications and escalation emails and the online completion of action plans by the auditee with audit trail history showing remedial action progress
- Advanced business intelligence dashboard reporting enabling an organisation to gain insight into ongoing audit issues, root cause analysis, risk analysis, trends, benchmarking etc

8 Follow-up Audits

- Create a follow-up project from a completed audit. Findings and execution data (ratings, working papers, etc.) are automatically pulled through into the follow-up audit project from the completed audit project
- Review the action plan progress and documentation against findings
- Set status after follow-up e.g. (Resolved, Progress Satisfactory, Progress Unsatisfactory, Unresolved)
- Raise new findings
- Generate follow-up report

BarnOwl Data Analytics integration (Arbutus)

BarnOwl GRC integrated with Arbutus data analytics

Real-time insight, driving preventative and predictive capability

1



Top down approach determines the Key Indicators (KIs)

- BarnOwl's top down and objective based approach to risk management ensures the identification and prioritisation of risks, controls and key indicators (KPIs, KRIs and KCIs).

2



Risk-Based Analytic / Test design

- Risk-based key indicators (KIs) determine the focus and design of the Arbutus Analytic / Tests
- BarnOwl key indicator (KI) / Arbutus analytic mapping

3



Arbutus Analytic continuously monitors all data

- Access all data from big, small, complex, disparate systems across all areas such as financial, operational, IT and across all platforms such as on premise, cloud, PC, mainframe
- Test millions of records on a continuous or periodic (e.g. daily, monthly) basis identifying exceptions in all the data
- Engineered for analysis of all your data
- Systematically manage your results
- Seamless integration of analytic results with BarnOwl

4



Real-time update of BarnOwl Key Indicators with Arbutus test results

- Real-time test results update KI values across multiple business units (e.g. sites / stores) and processes
- Summarised test results such as KI value, total record count, exception record count, total value, exception value
- Test result exceptions are attached to KIs for analysis

5



Continuous monitoring and dynamic reassessment of objectives, risks and controls

- Continuous monitoring of key indicator values and thresholds
- Early warning system of key indicator breaches
- Cascading, dynamic reassessment of objectives, risks and controls
- Real-time risk management mitigating downstream knock-on effects

6



Informed business decision making

- An integrated up to date view of the risk universe
- In depth insight into the interconnectedness of risk and its effect on the achievement of strategic and business objectives
- Real time predicative analysis of existing and emerging risks
- Foresight in a changing risk environment
- Risk intelligence you can trust

BarnOwl Risk Management

BarnOwl Risk Management module

BarnOwl supports best practice risk management frameworks (e.g. COSO, ISO31000, National Treasury's Risk Management Framework) driving and embedding risk management in your organisation:

- **Hierarchical organisational structure with Objectives:** with logical linking of all system objects such as: Objectives, Risks, Controls, KRIs, Processes, Products, Systems, Policies and Standards.
- **Risk Identification:** identify upside risks (that help achieve objectives) and downside risks (that threaten objectives). Includes moderation / approval mode. Risk linking across levels (strategic, business, operational)
- **Risk Assessment:** Perform workflow-based risk assessment (RAP): inherent impact x inherent likelihood = inherent risk (pre-control) and residual impact x residual likelihood = residual risk (post control). Assess via BarnOwl Rich, Lite, RCSAs, Workshop voting with moderation / approval mode. Includes Qualitative, Quantitative, Unit Weightings.
- **Control Identification and Assessment:** Identify and rate controls in terms of control adequacy (design) and control effectiveness (how well the control works). Residual risk is either manually rated or can be auto-calculated based on control adequacy and effectiveness. Combined assurance rating. Control testing checklists / sampling (in audit).
- **Action Plans:** Raise action plans against risks and controls where relevant with owners and due dates driving accountability and ownership for the mitigation of risk. (email notifications, reminders, escalation)
- **Risk Incidents:** capture any type of incident and / or loss event (actual, potential and near misses) against a business unit or risk by category / sub category. Examples include: loss events, burglaries, robberies, tip-offs, management investigations, OHASA incidents, Strikes, Fraud risk, etc.
- **Key Indicators:** flexible setup of Key Indicators such as Key Performance Indicators (KPIs), Key Risk Indicators (KRIs) and Key Control Indicators (KCIs). Upper and lower threshold limits (targets) can be set-up per period of measure (monthly, quarterly, annually etc.) of the KI at each unit level.
- **Risk and Control self-assessments:** automated scheduling with email notifications, reminders and escalation with online RCSAs (reviewer sign off).
- **Checklists (Compliance), Surveys, Questionnaires:** automated scheduling with email notifications, reminders and escalation with online completion (reviewer sign off).
- **Workshop key pad voting:** interactive voting with keypads.

BarnOwl Compliance

BarnOwl Compliance Management module

The BarnOwl compliance module enables an organisation to manage its regulatory universe by rating and monitoring compliance to the acts, regulations and provisions at every level of the organisation, where applicable. The BarnOwl compliance module supports and embeds best practices frameworks such as Generally Accepted Compliance Practice Framework (GACP):

- Phase I – Compliance Risk Identification
- Phase II – Compliance Risk Assessment
- Phase III – Compliance Risk Management (Control optimisation)
- Phase IV – Compliance Risk Monitoring

BarnOwl enables a regulatory universe library to be maintained of applicable compliance driven requirements including section, heading, provision, CRMPs (compliance risk management plans), checklist questions and associated controls.

Regulatory Requirement Title	Acronym	Type	Year	Category	M	I	S	P	Risk Rating																																																																								
Construction Industry Development Board Act	CIDB	Acts OF Parliament	2000	Core	8.00	6.00	8.00	6.00	48.00																																																																								
Financial Advisory and Intermediary Services Act	FAIS	Acts OF Parliament	2002	Core	9.00	9.00	9.00	6.00	54.00																																																																								
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BarnOwl Audit

BarnOwl Internal Audit module

BarnOwl provides a fully integrated audit module aligned to the IPPF (International Professional Practice Framework) standards. BarnOwl facilitates best practice auditing methodology:

- supports risk and control based auditing ensuring that risks which matter to an organisation are audited independently and updated back into risk management facilitating combined assurance and automating the monitoring of corrective actions deemed necessary.
- assists with the easy co-ordination of Risk Management and Internal Audit Work.
- supports the standard Internal Audit process consisting of sub-processes, Strategic Planning, Assignment Planning, Assignment Execution, Assignment reporting, Assignment follow-up and reporting to stakeholders.
- **Planning** and resource allocation including Strategic planning, Assignment planning and Timesheets.
- **Fieldwork** supporting risk and control based auditing.
- **Execution:**
 - Control adequacy
 - Effectiveness testing, audit procedures and tests
 - Raise findings
 - Management comments
 - Prepare, Review and Sign off (integrated review notes in Word, Excel and database)
 - Action Plans
- **Reporting:** Audit project reporting (integrated with MS Word).
- **Audit alignment** back to risk management with action plans and monitoring (combined assurance).
- **Follow up audits.**
- **Consolidated reporting** / dashboards to stakeholders (e.g. management, external auditors , audit committee).
- Forensic auditing which may be initiated from BarnOwl's integrated incident management sub-module.
- Compliance auditing which is initiated from BarnOwl's integrated compliance management module.
- Offline / online synchronisation.

BarnOwl Business Intelligence (data warehouse)

BarnOwl Business Intelligence

BarnOwl's business intelligence (BI) and data warehousing module features interactive, user-friendly graphical dashboards for all modules (risk, audit, compliance, incidents, KRIs, action plans, surveys) utilising Microsoft's Power BI.

2

How can BarnOwl BI Help my Organisation?

BarnOwl's Business Intelligence supports:

- ✓ **Risk & audit committee** / board reporting showing summarized and aggregated dashboards with full drill-down down capability
- ✓ **In-depth insight** into the risks affecting the achievement of your strategic and business objectives
- ✓ **An integrated view of combined assurance** a cross risk, compliance and audit
- ✓ **Informed decision making**, taking into account all **inter-related risk**, compliance and audit factors such as objectives, risks, controls, incidents, linked risks, KRIs, audit findings and combined assurance
- ✓ **Early warning** and monitoring of problem areas with **trend visualization**
- ✓ **Ownership and accountability** of risk with **action plan visualization**
- ✓ **Benchmarking of risk and control information** across all business units and processes



What BarnOwl Risk Management will do for me

○ What BarnOwl ERM will do for me:

- Facilitate and embed ERM in your organisation
- Reduce administrative burden of ERM
- Improve the quality and consistency of data captured
- Consolidated reporting: flexible slice and dice, drag and drop, filters, export
- Provide an up to date dashboard of your risk universe (drill down bar, pie, trend, heat maps...)
- Facilitate a culture of risk and control within your organisation
- Director / Accounting officer protection (formalised approach to risk management / compliance)

What BarnOwl Compliance will do for me

○ What BarnOwl Compliance will do for me:

- Maintain an up-to-date regulatory universe in support of the Compliance Institute's best practice framework
- Import acts, sections, headings and provisions from 3rd party compliance content providers or populate your own content
- Create compliance risk management plans automatically
- Create, publish and track compliance checklists automatically
- Monitor and track non-compliance: online action plans (free to unlimited users)
- Generate compliance reporting and provide an up-to-date dashboard of your compliance universe (scorecards, trends, heat maps...)
- Director / Accounting officer protection (formalised approach to risk management / compliance)

What BarnOwl Audit will do for me

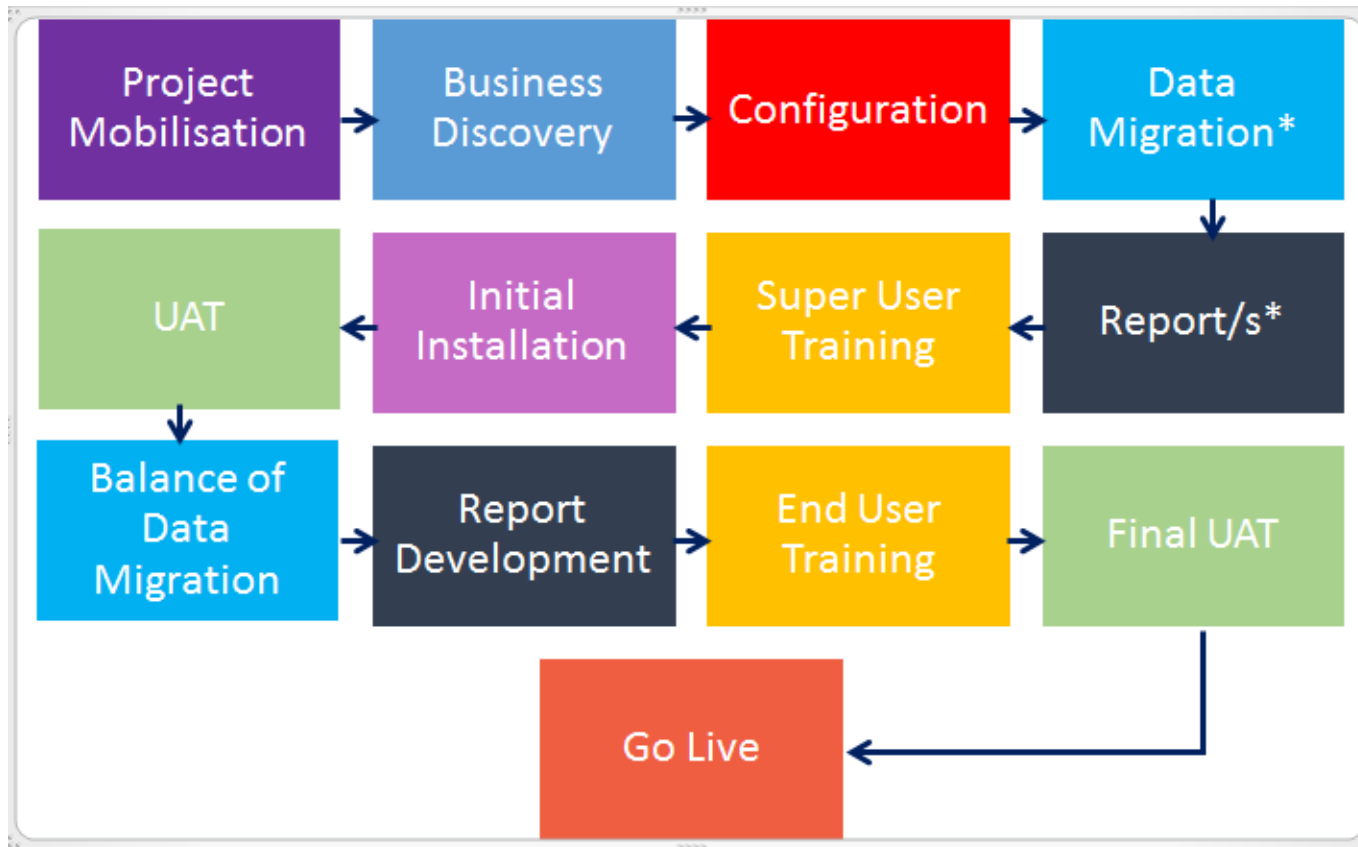
- What BarnOwl Internal Audit will do for me:
 - Increased audit coverage, reduced audit time and cost (up to 33% time saving)
 - Simplify and standardise your audit processes with centralised 'working-paper' library for all types of audit: risk & control, ad hoc, forensic, compliance etc.
 - Risk & Control based auditing ensuring that risks that matter to the organisation are audited and aligned back to the business
 - Assist you to comply with the IIA standards and quality assurance review
 - Final audit reports, audit committee reporting, combined assurance reporting at the click of a button
 - Online follow-up of findings via web-based action plans (free to unlimited users / auditees)

BarnOwl implementation & training

Implementation and Training

Our step by step implementation and training approach and the verification of outputs after every phase provide quality assurance and guarantee the successful implementation of the BarnOwl solution. A key differentiator is our focused and dedicated approach to implementation, training and skills transfer. Training is tailored to your requirements based on your system configuration and the roles of individual team members.

BarnOwl's key staff have outstanding experience pertinent to the scope of the project. Our staff are highly qualified and have extensive experience in the implementation of the BarnOwl GRC software both in the private and public sectors.



BarnOwl maintenance & support

Maintenance and Support

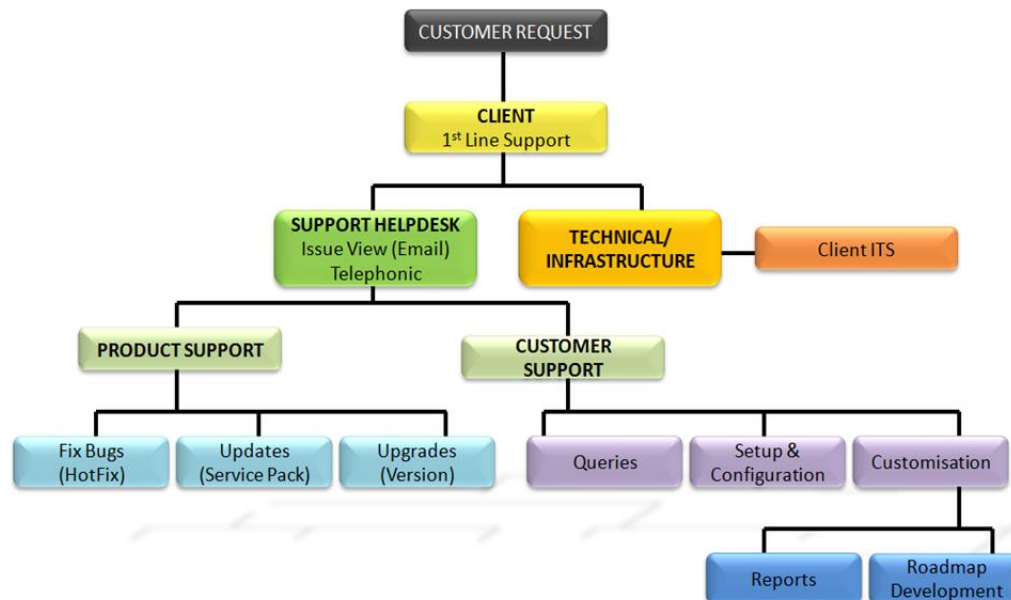
BarnOwl is a locally (South African) owned, developed, implemented and supported software solution which guarantees superior support and software that continually evolves to meet local and regional requirements.

IDI being the developers (authors), implementers and providing support for the system means that there is no break-down in communication between the software vendor and the implementation team. The BarnOwl team is 'one team' who takes full responsibility and accountability for the successful deployment and support of the BarnOwl solution in your organisation. IDI are committed to the ongoing support of our clients and skills transfer offering regular spotlight sessions on BarnOwl, hand holding and refresher training.

BarnOwl continually evolves to keep abreast of the latest industry developments as well as customer requirements:

<https://barnowl.co.za/wp-content/uploads/2024/06/Whats-New-in-BarnOwl-1.pdf>

BarnOwl Support Process

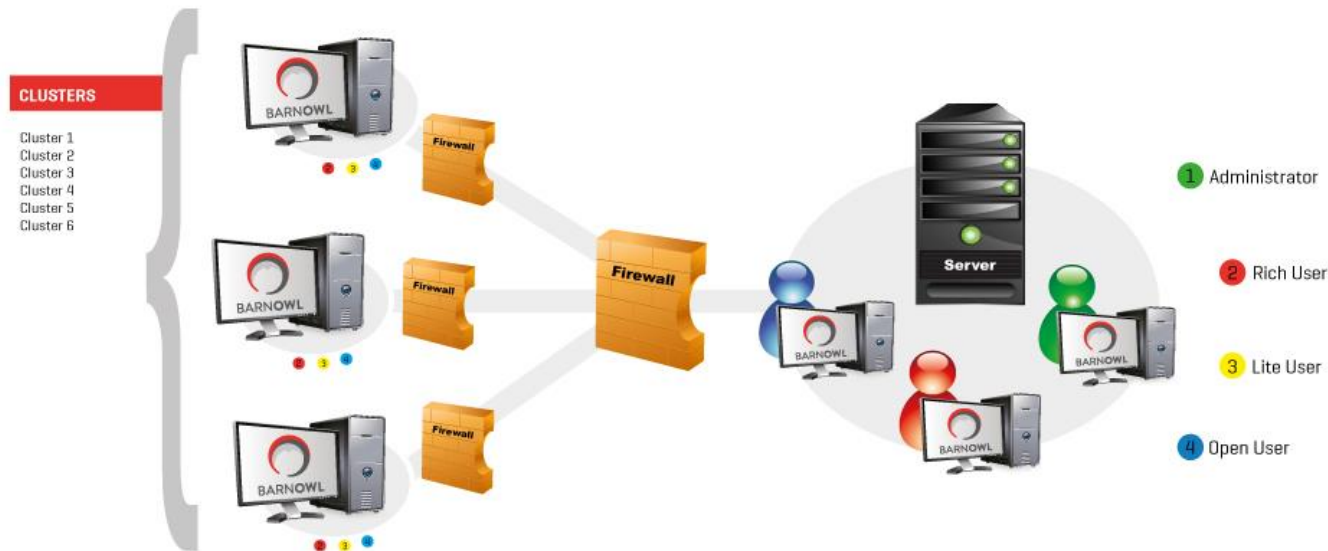


BarnOwl minimum IT requirements

Minimum IT Requirements

BarnOwl is a standard application operating within a Microsoft Windows environment and SQL server environment. The BarnOwl Lite and Open modules are platform independent (including tablets (ipad)) and browser independent (Explorer, Chrome etc.). Please see <https://barnowl.co.za/wp-content/uploads/2024/04/BarnOwl-Minimum-System-Requirements.pdf> for the latest minimum technical requirements.

An advantage of BarnOwl is that it is installed in your own environment (standard Microsoft based environment with SQL Server on-premise or in your own Cloud environment) and not necessarily dependent on external Internet connectivity.



BarnOwl Desktop (Rich) - Landing page

BarnOwl ERM

File Edit Create/Link View Reports My Favourite Reports Window Help

BarnOwl Dashboard - ABC Corporation

Lock Dashboard Refresh Show Local Close

1 2 3 4 Always open dashboard on startup

Organisational Structure

Organisational Structure

- Root
 - ABC Corporation
 - ABC02
 - ABC03
 - ABC04
 - ABC05
 - ABC06
 - ABC07
 - ABC08
 - ABC09
 - ABC10
 - ABC11
 - ICT
 - OPTION 1 - Shared Unit Register
 - OPTION 2 - Shared Org structure with sub...
 - OPTION 3 - Separate Org structure

Organisational Structure

Process Tree

Regulatory Universe

Risk Category Tree

Key Indicator Library

Templates

1 Top Risk Categories

Top Risk Categories

#	Title	RR
1	Cyber Risk	15.0
2	Strategic	11.8
3	Debtors review (CreditApplications)	10.8
4	Regulatory Risk	10.6

3 Action Plan By Status By Owner

Action Plan By Status By Owner Chart

#	Title	Count
1	Not Started	0.0
2	Started	0.0
3	Half Way	0.0
4	Final Stages	0.0

2 Average Risk Trend

Average Unit RR by Data Period

#	Title	RR
1	2016 May	5.4
2	2017 March	5.0
3	Current	9.3

4 Survey Trend Analysis

Survey Trend Analysis

#	Title	% Compliance
1	FAIS - Fit & Proper Declaration	64.5
2	Financial Advisory and Intermediary...	59.1
3	Occupational Health and Safety Act	99.2

BarnOwl_Evolution_ABC v11.3.0 Executed Time: Type : Online Offline Logging disabled 1 Window Open Manager, IA (idi\crisp) BarnOwl Task Monitor (0)

BarnOwl Web landing page



Home

Manager, IA

System My BarnOwl

Welcome Manager, IA

Here are some items that may need your attention.

Manage My BarnOwl

Objectives by Unit

Risks by Unit

My Action Plans

My Votes

My Key Indicators

Contract Management by Unit

Forensic Incident by Unit

Findings

My Action Plans

Title	Due By ↓	Days Remaining	Status	% Comp
2022	30/03/2023	1	Not Started	
Training - Sunday, 27 November 2022	30/03/2023	1	Not Started	
Quality assurance process for packaging material supply	27/03/2023	-2	Half Way	
Training - Thursday, 24 November 2022	27/03/2023	-2	Not Started	
Review gifts policy - Wednesday, 01				

Total: 357

My Votes

Title	Due By ↓	Days Remaining	Type
RSA 2023	31/12/2023	277	Risk Ratings
CSA 2023	31/12/2023	277	Control Ratings
July 2021 - Protection of Personal Information Act PageTech v6	31/10/2023	216	Survey
Distribution Monthly checklist Management - Wednesday, 01 March 2023	19/07/2023	112	Survey

Total: 32

My Key Indicators

Title	Key Risk Indicator Frequency	Linked Item Title
Training Interventions	Weekly	Lack of appropriate training
T2 R1 KI1	Monthly	T2 BU1 R1
Statement dates by 1st of the month	Weekly	01. Inability to trace or contact customers due to incorrect missing information recording system.

My Risk Assessment Project Plans

Risk register

Risk Management / Risks / Risks by Unit Manager, IA

Unit Structure

Search

Show Available Show All Show Selected

- Root
- ABC Corporation
 - Test
 - Bloemfontein
 - Cape Town
 - Durban
 - East London
 - Johannesburg
 - Assets**
 - Finance
 - Inventory
 - IT
 - JHB Compliance
 - Jhb HR**
 - Materials Management
 - Procurement
 - Projects
 - ABC2
 - ABC3
 - Akha designs
 - Bonitas
 - DN
 - Eclosia Group
 - ICT
 - Iono Test

2 Units and 0 Processes selected

Actions This view Favourite view

Link Library Risks to Unit... Unlink Selected Risks from Unit.....

Search visible text fields...

Unit\Process Path

		Risk Title	II	IL	IR	RI	RL	RR	Risk Category	Risk Subcategory
Unit\Process Path: ABC Corporation\Johannesburg\Assets										
<input type="checkbox"/>	<input type="checkbox"/>	Assets	0.00	0.00	0.00	0.00	0.00	0.00	Fixed Assets	Acquisition
<input type="checkbox"/>	<input type="checkbox"/>	! Assets are not categorised correctly	3.00	4.00	12.00	3.00	4.00	12.00	Fixed Assets	Acquisition
<input type="checkbox"/>	<input type="checkbox"/>	Assets may be misappropriated for personal use or sale	5.00	4.00	20.00	5.00	4.00	20.00	Fixed Assets	Acquisition
<input type="checkbox"/>	<input type="checkbox"/>	! Disposal of Assets	4.00	3.00	12.00	4.00	2.00	8.00	Fixed Assets	Disposal
Unit\Process Path: ABC Corporation\Johannesburg\Jhb HR										
<input type="checkbox"/>	<input type="checkbox"/>	Headhunting by competitors	4.00	4.00	16.00	3.50	2.00	7.00	Employee	Recruitment & Retention
<input type="checkbox"/>	<input type="checkbox"/>	Lack of ability to attract and retain new talent	5.00	5.00	25.00	5.00	3.00	15.00	Employee	Recruitment & Retention
<input type="checkbox"/>	<input type="checkbox"/>	! Lack of appropriate training	4.00	3.00	12.00	4.00	2.00	8.00	Employee	Competency & Training
<input type="checkbox"/>	<input type="checkbox"/>	! Lack of core competencies	5.00	5.00	25.00	5.00	4.00	20.00	Employee	Competency & Training
<input type="checkbox"/>	<input type="checkbox"/>	! Lack of succession planning	3.00	4.00	12.00	3.00	3.00	9.00	Employee	Recruitment & Retention
<input type="checkbox"/>	<input type="checkbox"/>	! No follow up on staff losses	5.00	3.00	15.00	4.00	3.00	12.00	Employee	Recruitment & Retention
<input type="checkbox"/>	<input type="checkbox"/>	! Non compliance with laws and regulations	5.00	4.00	20.00	5.00	2.00	10.00	Employee	Policies & Compliance
<input type="checkbox"/>	<input type="checkbox"/>	Office working conditions	3.00	4.00	12.00	3.00	3.00	9.00	Employee	Job Satisfaction
<input type="checkbox"/>	<input type="checkbox"/>	Remote working policies and conditions	4.00	4.00	16.00	4.00	1.00	4.00	Employee	Policies & Compliance

1 - 14 of 14 items

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Risk on a page

Risk Management / Risks / Risks by Unit / Unit Risk Structure Manager, IA

Risk Structure

Search Risk Structure

Unit: jhb HR

- Risk: Lack of ability to attract and retain new talent on Unit: jhb HR
 - Objectives :
 - Contributing Factors :
 - No appointments due to Co...
 - Shortage of skills :
 - Controls :
 - Career planning :
 - Competitive remuneration :
 - On the job mentoring :
 - Key Indicators :
 - Action Plans :
 - Loss Event :
 - Consequence :
 - Poor service delivery :
 - Opportunity :
 - Parent Risks :
 - Workshops :
 - Votes :
 - Projects :
 - Processes :

Unit Risk Form: Lack of ability to attract and retain new talent on Unit: jhb HR

Actions View

Save and Close Unlink from Unit...

Risk Library Risk Unit Links Detail **Ratings** Control Adequacy Owners Model Other Eclasia

Reassessment Detail

Manual or Calculated Residual Rating

Use Control Factor Value (Residual Rating Only)

Inherent Ratings

Default the Inherent Impact Value based on the Inherent Impact Rating

Inherent Impact Value (IIV)
150,000.00

Default the Inherent Impact Rating based on the Inherent Impact Value

Inherent Impact Rating (II)
5.00 - Very High Impact 5.00

Inherent Impact Rationale

Documents

Inherent Likelihood Rating (IL)
5.00 - Common - Risk is pervasive and occurring regularly 5.00

Residual Ratings

Default the Residual Impact Value based on the Residual Impact Rating

Residual Impact Value (RIV)
150,000.00

Default the Residual Impact Rating based on the Residual Impact Value

Residual Impact Rating (RI)
5.00 - Very High Impact 5.00

Residual Impact Rationale

Documents

Residual Likelihood Rating (RL)
3.00 - Moderate - Risk could occur medium term 3.00

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BarnOwl Reporting options

Apart from BarnOwl's built in reporting in 'Rich', register exports, Word integration, and SQL extracts, BarnOwl offers:

- **Option 1a: BarnOwl now provides standard Risk, Compliance and Audit Power BI dashboards at no additional cost**
 - BarnOwl's standard Power BI dashboards run directly off the BarnOwl database (as opposed to the BarnOwl warehouse). With a simple 'refresh' they pull in the latest data from the BarnOwl database.
 - The Customer is welcome to make their own changes to the Power BI dashboards or request customisations on a quotation or Platinum services basis.
- **Option 1b: BarnOwl now provides standard SSRS (SQL Server Reporting Services) reports at no additional cost**
 - SSRS reports are tabular in nature as opposed to the graphical drill-down interactive Power BI dashboards.
 - BarnOwl's SSRS reports run directly off the BarnOwl database (as opposed to the BarnOwl warehouse). They are always 'live' with no need to refresh data.
 - The Customer is welcome to make their own changes to SSRS reports or request customisations on a quotation or Platinum services basis.
- **Option 2: The BarnOwl data warehouse provides more advanced Power BI dashboards. The BarnOwl data warehouse has a license cost associated with it**
 - It is easier for the Client (IT department normally) to create their own dashboards off the data warehouse compared with the native BarnOwl database
 - The BarnOwl data warehouse is typically refreshed after hours by a batch job (service), so changes to the data are not immediately reflected in the warehouse Power BI dashboards.

Risk dashboard



Risk Dashboard

Organisation Structure

Multiple selections

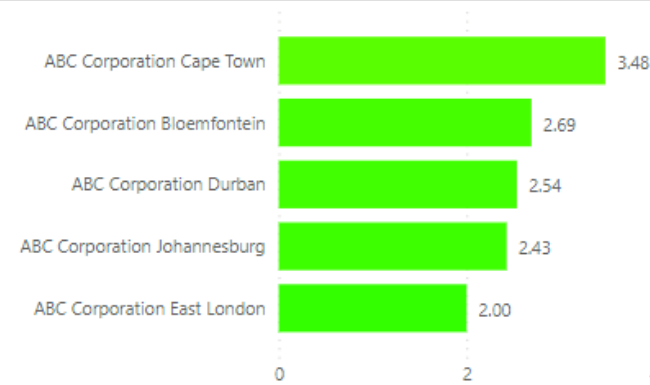
Risk Category

All

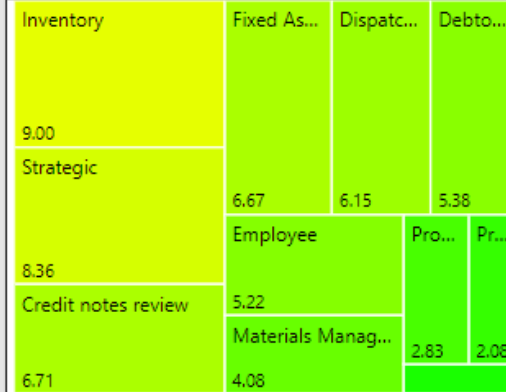
Risk S *** tegory

All

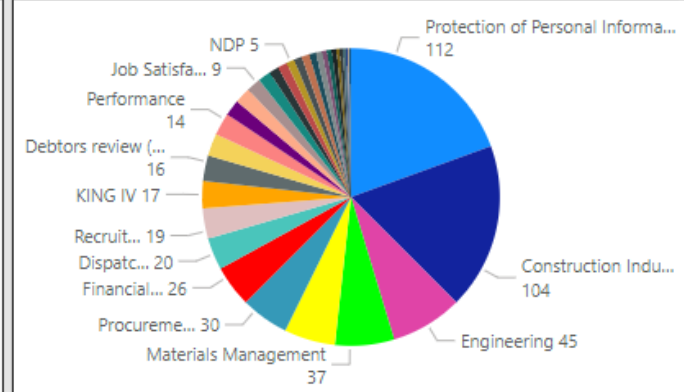
Average Residual Risk Rating per Unit



Average Residual Risk Rating by Risk Category



Count of Risks by Risk Subcategory



Risk Register

O-Rank	U-Rank	UnitPath	RiskTitle	RiskCategory	RiskSubcategory	II	IL	IR	RI	RL	RR
2	1	Root\ABC Corporation\Cape Town\Compliance	Noncompliance - 0015.Publication of codes of conduct	Regulatory Risk	Financial Advisory and Intermediary Services Act	5.00	5.00	25.00	5.00	4.00	20.00
3	1	Root\ABC Corporation\Johannesburg\Finance	Unacceptable level of bad debts due to poor credit control.	Debtors review (Credit Applications)	Debtors review (Credit Applications)	5.00	5.00	25.00	5.00	4.00	20.00
1	1	Root\ABC Corporation\Johannesburg\Jhb HR	Lack of core competencies	Employee	Competency & Training	5.00	5.00	25.00	5.00	4.00	20.00
7	1	Root\ABC Corporation\Bloemfontein\Finance	03. Accountability of goods not accepted by the customer.	Dispatch review	Dispatch review	4.00	5.00	20.00	4.00	4.00	16.00

- IR vs RR Comparison
- Risk Exposure Dashboard
- Risk Spider Diagram
- Top Risks View
- Control Dashboard
- Action Plan Dashboard
- Risk Heatmap
- Risk History

Risk heat map dashboard



Risk Heatmap

Organisation Structure

Multiple selections

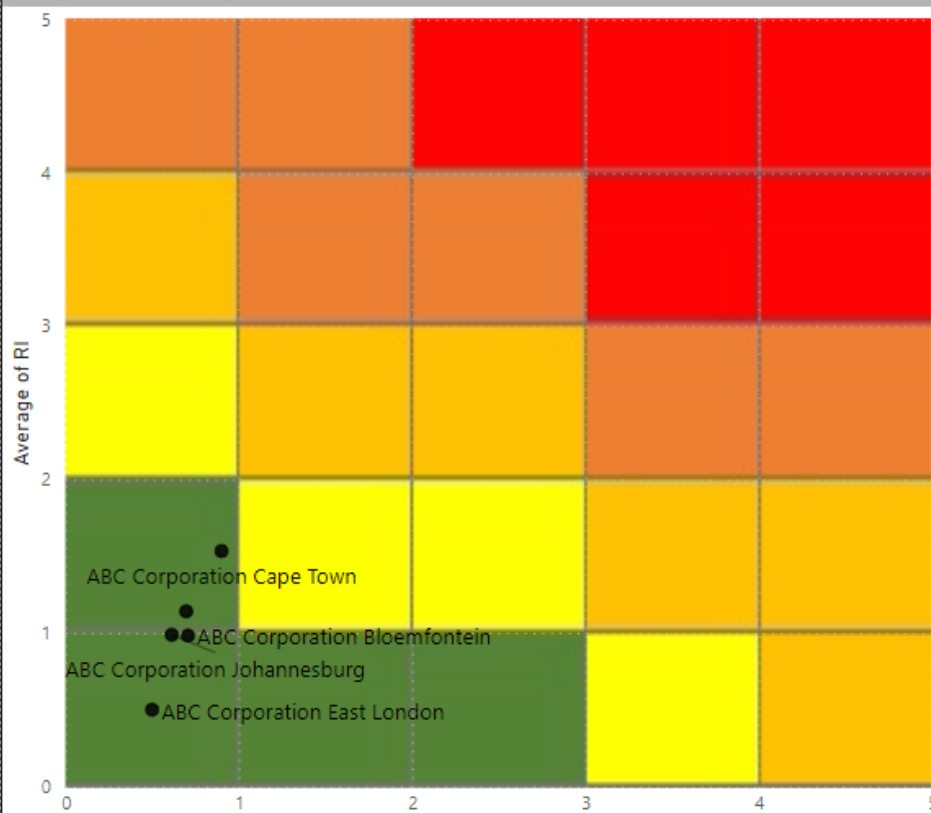
Risk Category

All

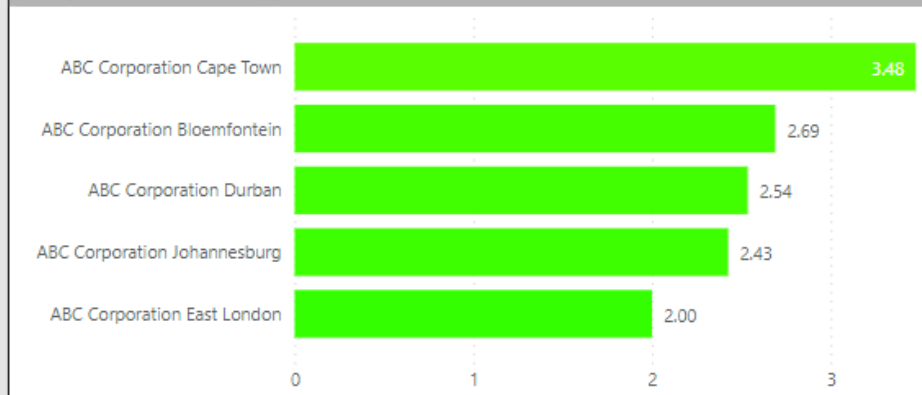
Risk Subcategory

All

Average of RL and Average of RI by lvl1 and lvl2



Average Residual Risk Rating per Unit



Risk Register

Unit Title	-	-	RiskTitle	IR
ABC Corporation	Johannesburg	Jhb HR	Lack of core competencies	25.00
ABC Corporation	Cape Town	Compliance	Noncompliance - 0015.Publication of codes of conduct	25.00
ABC Corporation	Johannesburg	Finance	Unacceptable level of bad debts due to poor credit control.	25.00
ABC Corporation	East London		01. Education and skills development	20.00
ABC Corporation	Bloemfontein	Finance	03. Accountability of goods not accepted by the customer.	20.00
ABC Corporation	Johannesburg	Finance	04. Excessive credit notes may be an indication of quality or performance problems.	20.00
ABC Corporation	Johannesburg	Finance	06. Unauthorized credit notes may lead to	16.00
Total				4.53

IR vs RR Comparison

Risk Exposure Dashboard

Risk Spider Diagram

Top Risks View

Control Dashboard

Action Plan Dashboard

Risk Heatmap

Risk History



Risk trend dashboard

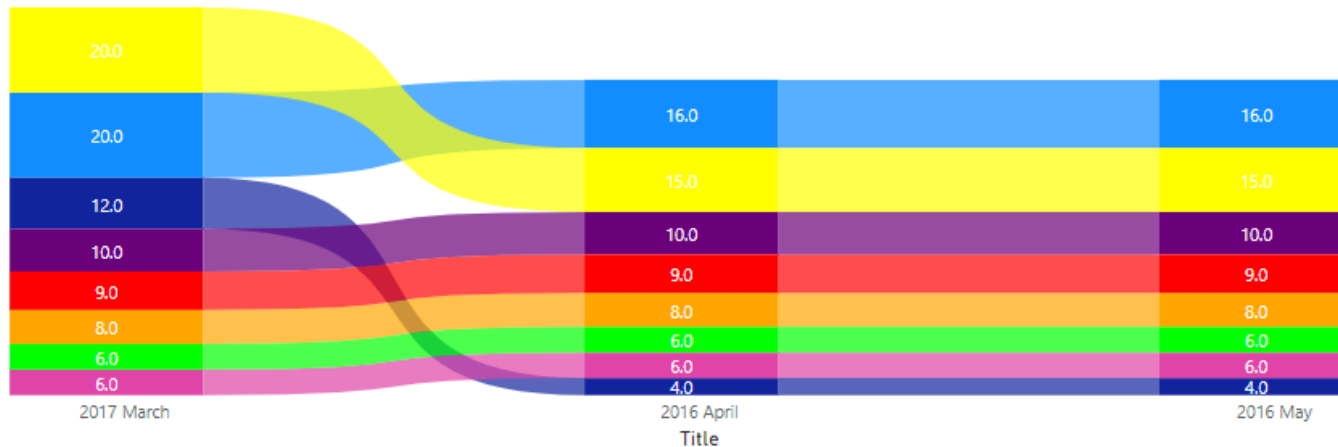
Risk History



Organisation Structure: ABC Corporation (lv1) + Johannes...
 Risk Title: All
 Risk Category: All
 Risk Subcategory: All
 Rating Type: Residual Rating
 Data Periods: Multiple selections

Residual Rating per period

RiskTitle ● Headhunting by competitors ● Lack of ability to attract ... ● Lack of appropriate tr... ● Lack of core compet... ● Lack of succession ... ● No follow up on st... ● Non compliance ... ● Office working c...



Risk Register

UnitPath	RiskTitle	RiskCategory	RiskSubcategory	II	IL	IR	RI	RL	RR
Root\ABC Corporation\Johannesburg\Jhb HR	Lack of core competencies	Employee	Competency & Training	5.00	5.00	25.00	5.00	4.00	20.00
Root\ABC Corporation\Johannesburg\Jhb HR	Unplanned sick leave	Employee	Policies & Compliance	4.00	5.00	20.00	4.00	4.00	16.00
Root\ABC Corporation\Johannesburg\Jhb HR	Lack of ability to attract and retain new talent	Employee	Recruitment & Retention	5.00	5.00	25.00	5.00	3.00	15.00
Root\ABC Corporation\Johannesburg\Jhb HR	No follow up on staff losses	Employee	Recruitment & Retention	5.00	3.00	15.00	4.00	3.00	12.00
Root\ABC Corporation\Johannesburg\Jhb HR	Non compliance with laws and regulations	Employee	Policies & Compliance	5.00	4.00	20.00	5.00	2.00	10.00
Total				4.20	4.10	17.30	4.05	2.70	11.00

IR vs RR Comparison | Risk Exposure Dashboard | Risk Spider Diagram | Top Risks View | Control Dashboard | Action Plan Dashboard | Risk Heatmap | Risk History

Action Plan dashboard



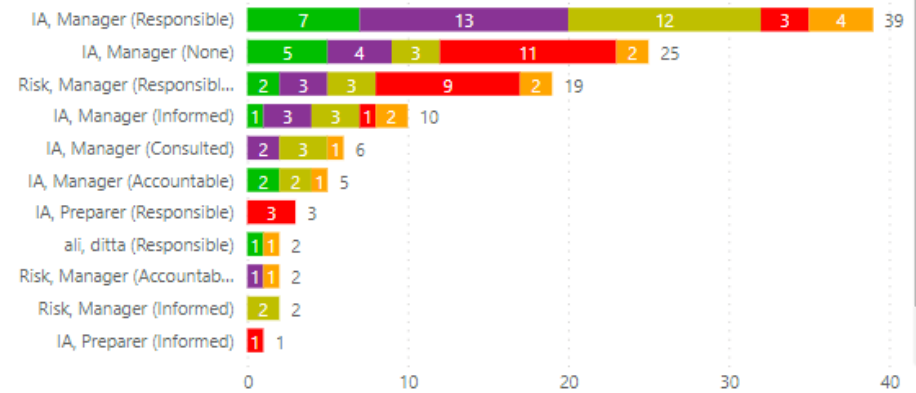
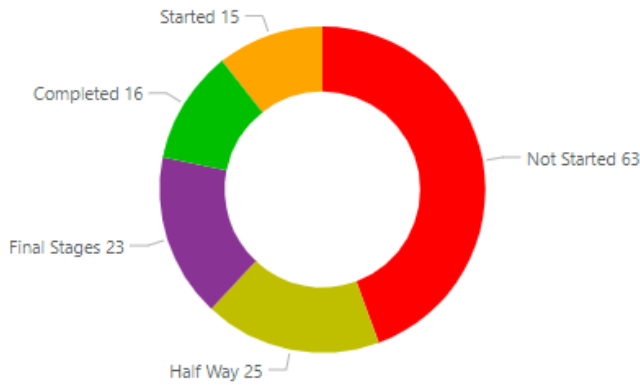
Action Plan Dashboard

Organisation Structure: |
 Action Plan Status: |
 Owner Type: |
 Owner: |
 Action Plan Status with Overdue:

No. of Overdue APs **126** |
 No. of APs **142**

Action Plan Status ● Not Started ● Half Way ● Final Stages ● Completed ● Started

Action Plan Owners ● Completed ● Final Stages ● Half Way ● Not Started ● Started



!	UnitPath	ActionPlanTitle	ActionPlanDescription	EndDate	ActionPlanStatus	ProgressNotes	Owners	Link
⊗	Root\ABC Corporation\Johannesburg\JHB Compliance	01. Applicability of POPIA and PAIA to your organisation		31/08/2020	Half Way	[Manager, IA - 27/08/2020 16:13] Phase II [Manager, IA - 26/08/2020 14:14] Phase 1	IA, Manager (None)	Risk
⊗	Root\ABC Corporation\Johannesburg\Jhb HR	02. Governance: POPIA Readiness		30/09/2020	Half Way		IA, Manager (None)	Risk
⊗	Root\ABC Corporation\Johannesburg\JHB	02. Governance: POPIA Readiness		30/09/2020	Half Way		IA, Manager (None)	Risk

Incidents dashboard

Incidents Dashboard

2010/05/11

2020/03/27

Reporting Date

All

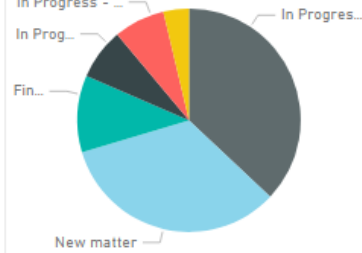


Incident Type

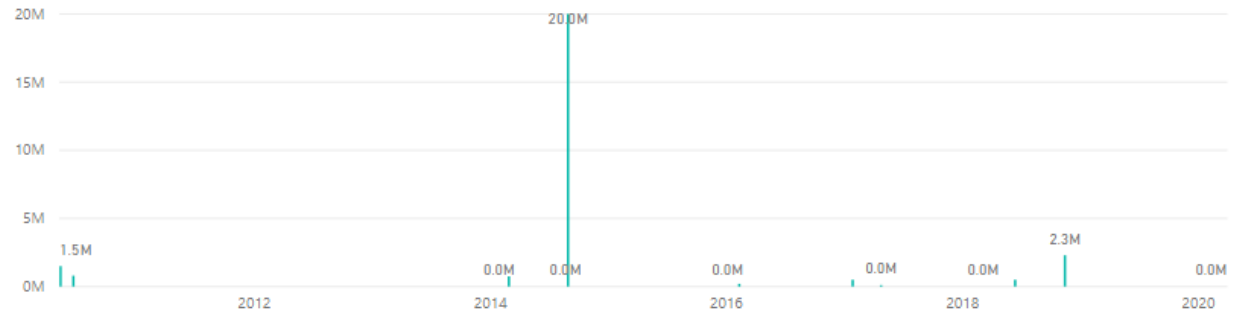
Risk Incident T...

- Consequence
- Exceptions
- Findings
- Forensic Incident
- IDP
- Loss Event
- Not Available
- Policy
- Resolution

Count of RiskIncident_Key by Risk Incidents ...

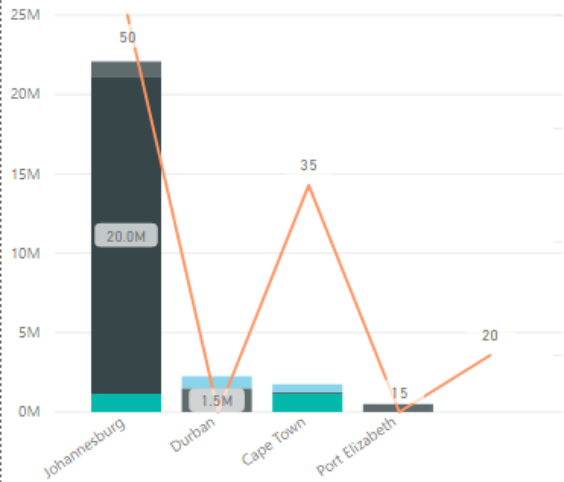


Loss amount by Date



RiskIncidentTotalAmount and Count of RiskIncident_Key by Iv1; Iv12 and Ri...

Risk Incidents Status



Title	Category	Sub Category	Description
Conflict of Interest	Policy HR	Col	
Gifts	Policy HR	Gifts	
Leave	Policy HR	Leave	
Maternity Leave	Policy HR	Leave	
Allegation of corruption	Corruption	Employee	Allegation of corruption - received Tip-off regarding B J Jones blatantly manipulating
Allegations of procurement irregularities	Corruption	Employee	According to the report, the company may have violated procurement procedures by procedures, contrary to the legislated regulations. There is no evidence to show the ex
Tender Irregularities	Criminal	Criminal Investigation	Alleged tender irregularities in that confidential information was given to a bidder an
Finding in actual unit 001	Dispatch	Dispatch	
Test1	Dispatch	Dispatch	
Findings 001	Dispatch Review	Dispatch Review	
Credit limits inappropriately exceeded	Fraud	Employee	Credit limits inappropriately exceeded
CCMA hearing	People	Negligence	
Total			

Risk Impact

Category Heatmap

Risk Heatmap

Risk Trend

Control Dashboard

Risk Incidents

Action Plans

KI Dasboard

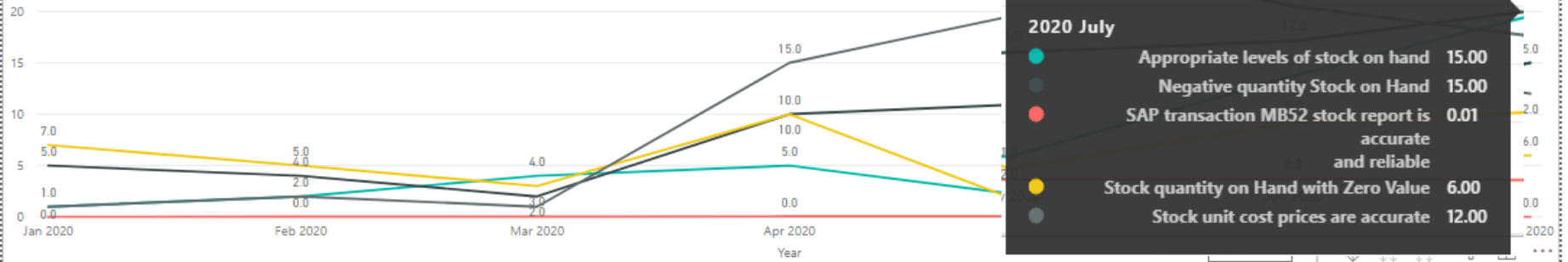


Key Control Indicator dashboard

KI Dashboard



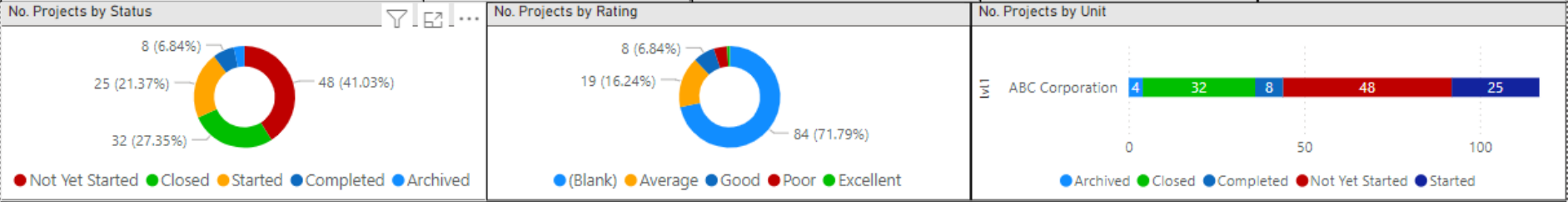
Average of InputValue by Year, Month and Key RiskIndicator Title



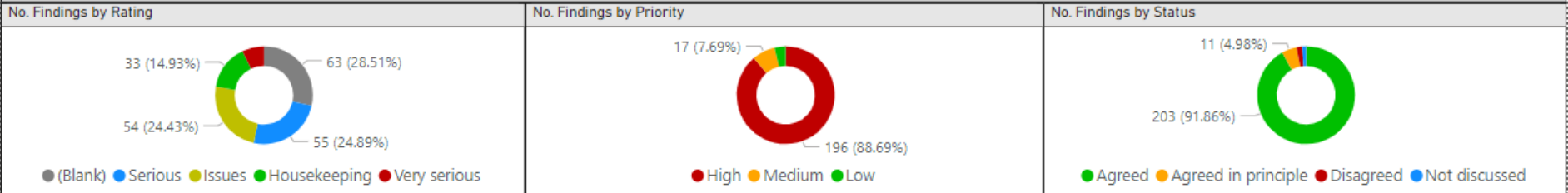
Year	2020						
lvl1	January	February	March	April	May	June	July
ABC Corporation							
Johannesburg							
Inventory							
Stock unit cost prices are accurate	1.00	2.00	1.00	15.00	20.00	15.00	12.00
Stock quantity on Hand with Zero Value	7.00	5.00	3.00	10.00	1.00	5.00	6.00
SAP transaction MBS2 stock report is accurate and reliable	0.03	0.03	0.03	0.05	0.06	0.05	0.01
Negative quantity Stock on Hand	5.00	4.00	2.00	10.00	11.00	12.00	15.00
Appropriate levels of stock on hand	1.00	2.00	4.00	5.00	2.00	9.00	15.00

Audit project dashboard #1

Organisational Structure All	Audit Start Date Between 21/06/2010 18/07/2023	Process All	ProjectStatus All	ProjectType All
---------------------------------	---	----------------	----------------------	--------------------



UnitPath	ProjectTitle	StartDate	EndDate	ProjectStatus	% Complete	Rating	% Compliance
ABC Corporation\East London\EL HR	EL HR Process 20230718	18/07/2023	20/07/2023	Completed	100	Poor	44.44
ABC Corporation\East London\EL HR	EL Ad Hoc 20230714	17/07/2023	19/07/2023	Started	50		-1.00
ABC Corporation\Johannesburg\Finance	Jhb Finance Audit 202303	01/03/2023	03/03/2023	Started	80		58.33
ABC Corporation\Johannesburg\Finance	Jhb Audit Credit notes 202301	24/01/2023	31/01/2023	Not Yet Started	0		-1.00
ABC Corporation\Johannesburg	Jhb Audit Assets 202301	01/01/2023	10/01/2023	Started	0		58.33



ProjectTitle	Title	FindingCategory	FindingSubcategory	FindingPriority	FindingRating	FindingStatus
Johannesburg - Debtors review 20131104	Credit checks are carried out through Experian prior granting credit facility.	Credit Review	Credit Review	High	Serious	Agreed
Jhb Assets 202008	01. ID.RM-1.Q1 - Have Risk Management processes been established documented, managed and agreed to by all organisational stakeholders.	Default Category	Default Sub category	High	Housekeeping	Agreed
Credit Notes 201911	01. Verify debtor	Credit Note	Credit Note	High		Agreed
Credit Notes 201911	02. Check debtor days	Credit Note	Credit Note	Low	Serious	Agreed

Audit project dashboard #2

Organisational Structure

All

Audit Start Date Between

21/06/2010 18/07/2023

Process

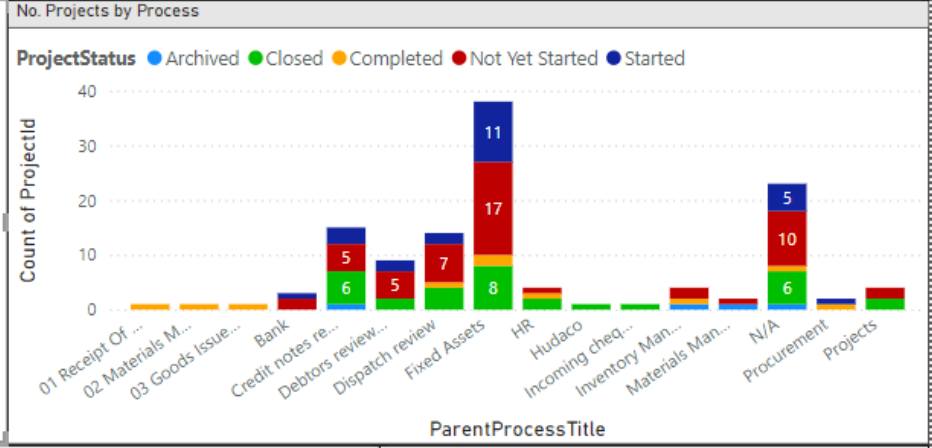
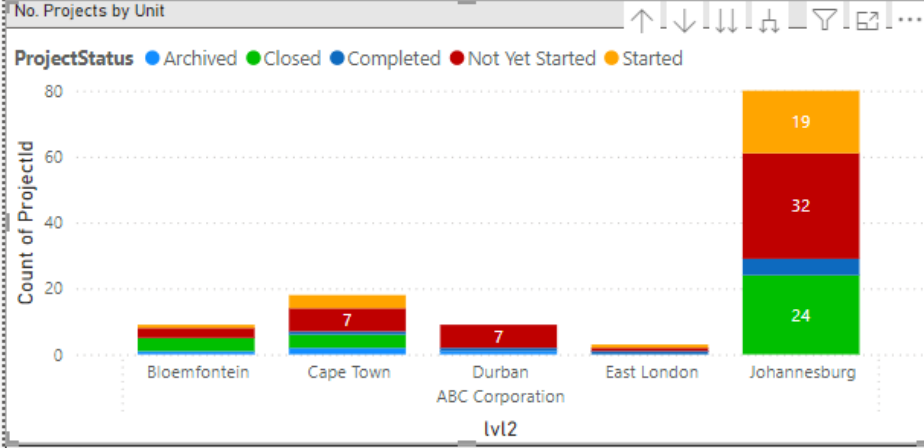
All

ProjectStatus

All

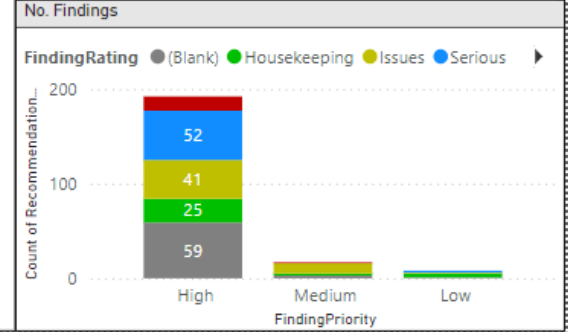
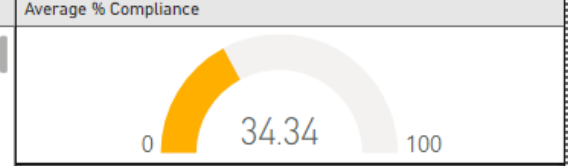
ProjectType

All



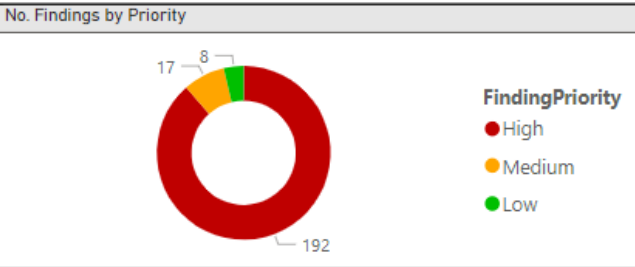
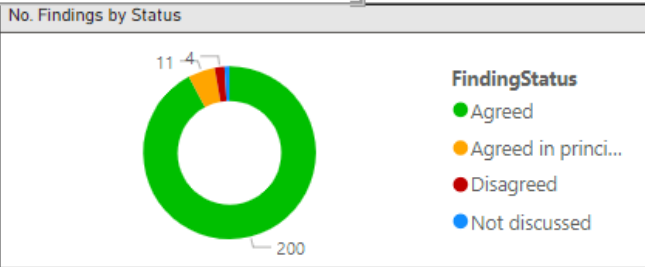
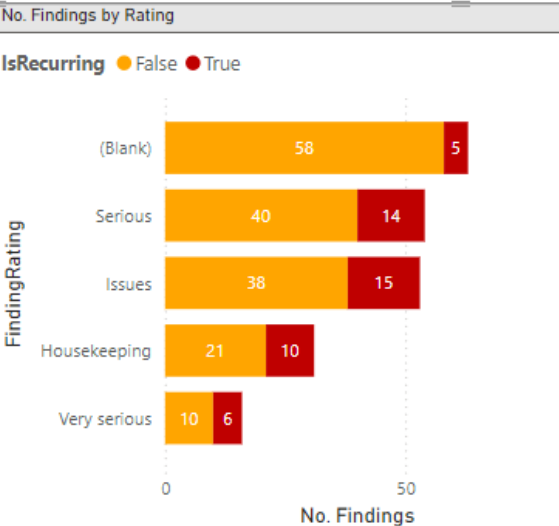
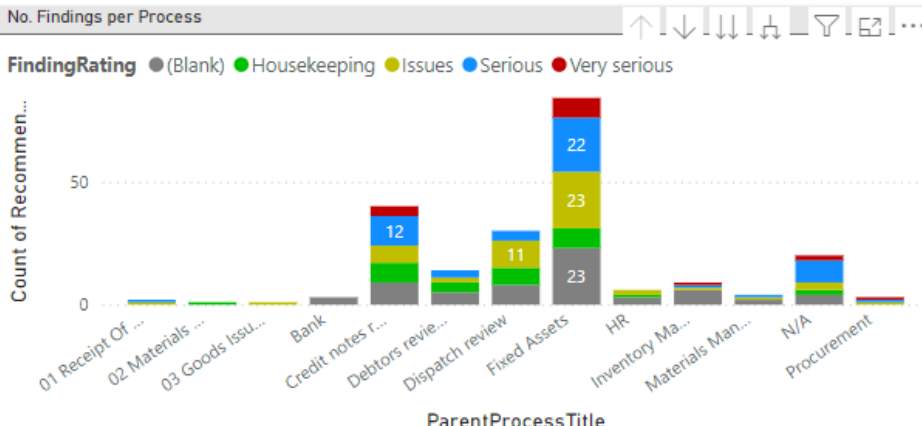
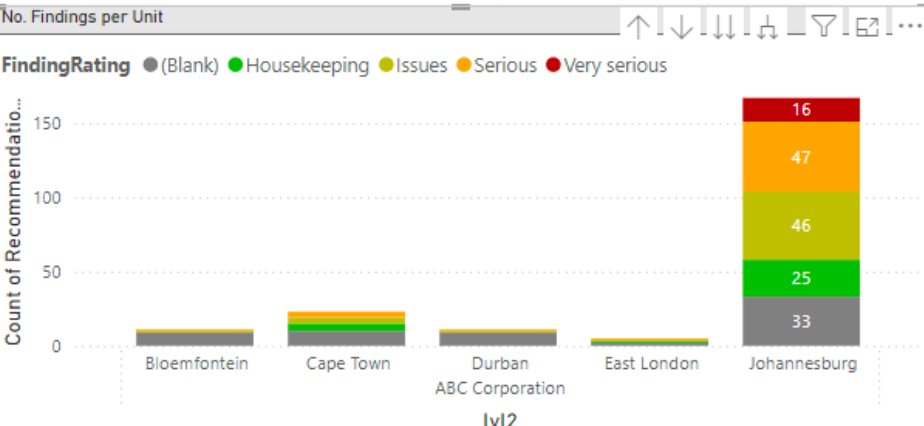
Project Register

UnitPath	ProjectTitle	ProjectStatus	% Complete	StartDate	EndDate	% Compliance
ABC Corporation\East London\EL HR	EL HR Process 20230718	Completed	100	18/07/2023	20/07/2023	44.44
ABC Corporation\East London\EL HR	EL Ad Hoc 20230714	Started	50	17/07/2023	19/07/2023	-1.00
ABC Corporation\Johannesburg\Finance	Jhb Finance Audit 202303	Started	80	01/03/2023	03/03/2023	58.33
ABC Corporation\Johannesburg\Finance	Jhb Audit Credit notes 202301	Not Yet Started	0	24/01/2023	31/01/2023	-1.00
ABC Corporation\Johannesburg	Jhb Audit Assets 202301	Started	0	01/01/2023	10/01/2023	58.33
ABC Corporation\Johannesburg\Assets	Jhb Audit Assets 202301	Started	0	01/01/2023	10/01/2023	58.33
ABC Corporation\Johannesburg\Assets	FA Jhb 20221213	Not Yet Started	0	13/12/2022	20/12/2022	66.67
ABC Corporation\Johannesburg\Assets	Jhb FA 20221207	Not Yet Started	0	07/12/2022	09/12/2022	0.00
ABC Corporation\Johannesburg\Inventory	Inventory Management Audit 202203	Completed	0	28/03/2022	31/03/2022	55.56
ABC Corporation\Johannesburg\Assets	Jhb Assets 202111	Not Yet Started	0	05/11/2021	11/11/2021	58.33
ABC Corporation\Johannesburg\Assets	Jhb FA 20210707	Closed	100	07/07/2021	16/07/2021	41.67
ABC Corporation\Johannesburg\Assets	FA Jhb 202106	Started	50	21/06/2021	30/06/2021	33.34
ABC Corporation\Johannesburg\Assets	Jhb Assets 202008	Started	50	25/08/2020	25/08/2020	22.22
ABC Corporation\Johannesburg\Assets	Test project 20200814 v13	Archived	100	15/08/2020	15/08/2020	-1.00



Findings dashboard

Organisational Structure: All |
 Audit Start Date Between: 21/06/2010 to 18/07/2023 |
 Process: All |
 ProjectStatus: All |
 ProjectType: All



Finding Register

ProjectTitle	Title	FindingCategory	FindingSubcategory	FindingPriority	FindingRating	FindingStatus
Johannesburg - Debtors review 20131104	Credit checks are carried out through Experian prior granting credit facility.	Credit Review	Credit Review	High	Serious	Agreed
Jhb Assets 202008	01. ID.RM-1.Q1 - Have Risk Management processes been established documented, managed	Default Category	Default Sub category	High	Housekeeping	Agreed

Standard SSRS Risk report

Risk Register Report

Unit Path	Objective Title	Risk Title	Risk Reference	Risk Category	Risk Subcategory	Contributing Factor Title	Consequence Title	II	IL	IR	Control Title	Control Effectiveness	RI	RL	RR	Action Plan Title
ABC Corporation\Johannesburg\Jhb HR	Training and Development	Lack of core competencies		Employee	Competency & Training			5	5	25	Certifications and licensing	Ineffective	5	4	20	Explore certications and licensing options availbl
											Cross training	Partially Effective				Licensing
											Established performance measures	Effective				On the job mentoring programme required
											On the job mentoring	Partially Effective				
											Performance appraisal system	Partially Effective				
ABC Corporation\Johannesburg\Jhb HR	Attract and retain the right staff	Unplanned sick leave		Employee	Policies & Compliance			4	5	20			4	4	16	
ABC Corporation\Johannesburg\Jhb HR	Attract and retain the right staff	Lack of ability to attract and retain new talent		Employee	Recruitment & Retention	No appointments due to employee freeze	Digitisation	5	5	25	Bursary scheme	Partially Effective	5	3	15	02. Governance: POPIA Readiness
						Shortage of skills	Loss of key staff				Career planning	Partially Effective				Investigate bursary schen
							Poor service delivery				Competitive remuneration	Effective				On the job mentoring programme required
											Lobby department of education	Ineffective				Please lobby dept of education
											On the job mentoring	Partially Effective				Please put a control in pl

Conclusion

- Fully integrated risk, compliance and audit software (supports best practice frameworks such as KING IV, COSO, ISO31000, National Treasury Framework, GACP, IPPF)
- Ease of use and practical (easy input, easy output, interactive workshop module)
- Totally flexible (rating models, audit programs, user defined fields)
- Supports uniformity and consistency (transversal risk templates, processes, audit programs)
- Extremely powerful reporting (flexible business intelligence dashboards, heat maps, drill down bar charts, pie charts, line charts (trends), compliance survey analysis, final audit reports (in MS Word) etc.)
- Cost effective (bundled modules, Rand based)
- Tried and tested (nationally and internationally)
- Leading edge technology (supports online and offline)
- Locally developed and supported
- Total peace of mind

Thank You

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