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Department:
Community Safety and Transport Management
North West Provincial Government
REPUBLIC OF SOUTH AFRICA



DEPARTMENT OF COMMUNITY SAFETY AND TRANSPORT MANAGEMENT

COMBINED ASSURANCE PLAN 2025/2026


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1. GLOSSARY

TERM	DEFINITIONS
Accounting Officer	Head of Department.
Adequate assurance	There is a balance between risk severity and assurance coverage.
Assurance	A declaration that inspires or is intended to inspire confidence.
Chief Risk Officer	A senior official who is the head of the risk management unit.
Combined assurance	<p>Integrating and aligning assurance processes in the Department to maximise risk and governance oversight and control efficiencies, and optimise overall assurance to the Audit and Risk Committee.</p> <p>OR</p> <p>A co-ordinated approach that ensures that all assurance activities provided by management, internal assurance providers and external assurance providers adequately address significant risks facing the Department and that suitable controls exist to mitigate these risks.</p>
Combined assurance Champion	The individual appointed to coordinate the combined assurance process and ensure process continuity.
Combined Assurance Plan	Is about effectively coordinating management and internal and external assurance providers, increasing collaboration, and developing a more holistic view of the Departmental risk.
Extensive assurance	All lines of defence are responding to the risk to the extent that

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	coverage is duplicated.
Framework	A conceptual structure intended to serve as a guide for the building of something that expands the structure into something useful.
First Line of defence	Line function managers, the risk owners
Fourth line of defence.	Auditor General of South Africa
Fifth line of defence	Regulator bodies, e.g. Office of premier, Portfolio committee /legislature.
Inadequate assurance	The assurance coverage is not sufficient to ensure effective risk management.
Integrated Assurance	<p>An integrated and coordinated approach by Assurance Providers that can be the basis of the Board / Accounting Authority in assessing whether the Department will be able to execute its strategies successfully to achieve its Departmental objectives.</p> <p>A combination of two or more service providers for providing the most effective and complete independent assessment on Risk management, control, and governance processes for the Department.</p>
Key control	A control typically providing the most effective mitigating evidence to diminish the risk to an acceptable level.
No assurance	The risk has eluded all lines of defence and action is needed to respond to the risk.
Not assessed	Assurance was not performed by any of the identified assurance providers.

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Second line of defence	Internal assurance functions (internal risk and compliance units) such as enterprise Risk Management, Health and Safety, Legal services, etc.
Third line of defence	Independent (external or not line function) oversight activities/functions such as Internal Audit, Audit Committee.
CAP	Combined assurance plan
Department	The department of Community Safety and Transport Management.
Management	The management team of Community Safety and Transport Management
Scenario planning	Involves considering and testing one or more set of circumstances which may occur. It is an alternative approach to mitigating or managing risk, which models possible future situations.
Stress testing	A form of deliberately intense or thorough testing, used to determine the stability of a given system, critical infrastructure or entity. It involves testing beyond normal operational capacity, often to a breaking point, in order to observe the results.

2. INTRODUCTION

The Combined Assurance Plan (CAP) is compiled from the risk assessment performed by the Department, which is facilitated by the Risk Management unit in the beginning of each financial year.

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The risk assessment enabled Management to assign resource priority efficiently to mitigate the risks to an acceptable level and to identify who is responsible for each risk.

3. OBJECTIVES

The objectives of the CAP are mainly to:

- a) Identify and specify the sources of assurance over the Departmental key risks;
- b) Provide the Accounting Officer (AO), the Risk Management Committee (RMC) and the Departmental Management Committee (DMC) with a framework of the various assurance providers;
- c) Link risk management activities with assurance activities. This will also assist the AO to review the effectiveness of the Risk Management System; and
- d) Provide a basis for identifying any areas of potential assurance gaps.

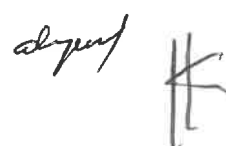
4. APPROACH

The Combined Assurance Plan has been designed to highlight the relevant high-risk areas and the assurance to be provided by Management, external audit, internal audit and other assurance providers in order for the Departmental Management Committee to be appraised of the risk management efforts undertaken to manage the risks to an acceptable level.

The risk assessment performed for each financial year will form the basis for determining the Combined Assurance Plan for the Department. The Combined Assurance Plan will be developed through:

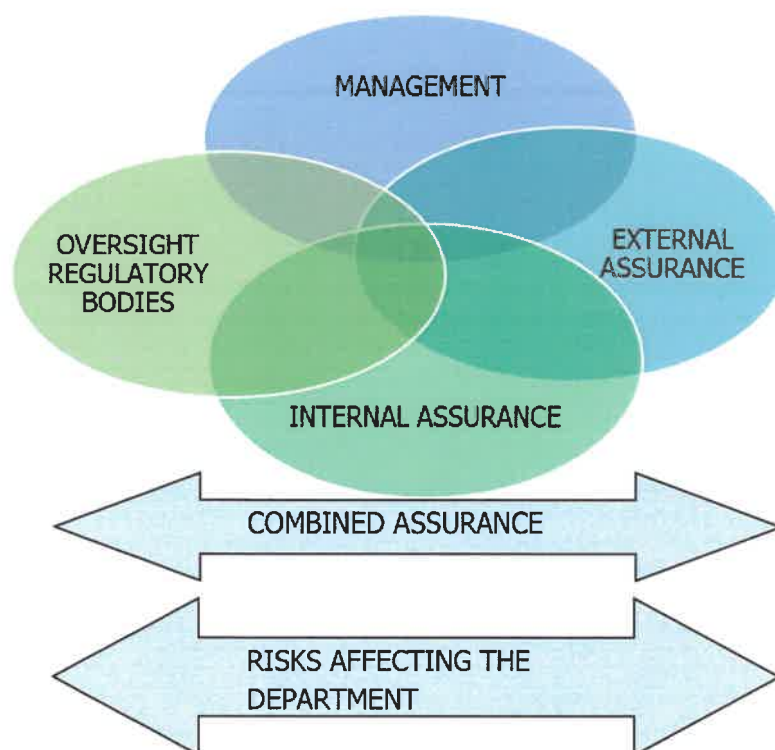
- Analysis of the risk assessment; and
- Discussion and agreement with assurance priority.

5. COMBINED ASSURANCE MODEL

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The following are role players and critical steps in ensuring the effectiveness of the Combined Assurance Plan and Policy.

5.1 Role players in Combined Assurance



The facilitated risk assessment process has identified risks, which if materialize, may have a negative impact on the attainment of Departmental outcomes. In order to ensure that this exposure is appropriately mitigated, a Combined Assurance Plan has been developed to allocate responsibility and accountability for the risks to Management, Auditors, or a combination thereof. Executive Management is ultimately responsible for all risks within the Department and hence assumes overall responsibility and accountability for all the identified strategic risks. Mitigation and management of the risks is entirely the responsibility of Management, while Internal Audit provides Management with assurance that mitigation strategies put in place are adequate and

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effective. Internal Audit develop the risk-based performance plan and accordingly focus its efforts primarily on high-risk areas to determine whether actions taken by Management to mitigate such risks have achieved the desired outcome.

5.1.1 Management (risk/process owners).

- a) Management is accountable and responsible for the management of risk and performance of the Department. A key element of this activity is the extent of management reviews and the actions that follow.
- b) Management reports their activities to Management Committees and the Accounting Officer who is providing direction, guidance and oversight over the focus areas.
- c) It is the role of the Risk Owner to ensure that the first line of defence is effective.

5.1.2. Risk Management and Compliance Functions

Risk and integrity management and other compliance units provide support to Management in executing their duties. These include functions such as HR, Supply Chain Management, Internal Control, Risk Management, Monitoring and Evaluation, SHERQ, etc.

Reports from these units are presented to the Risk Management Committee, Audit Committee, Regulatory Forums, HR Forums, Health and Safety Committee, etc. Others roles and responsibilities for Risk and Integrity management as the assurance champion are:

- a) Obtain annual input from assurance providers.
- b) Complete the template in terms of risks facing the Department and identifying the assurance providers.
- c) Defining, setting and maintaining risk management policies
- d) Promotion of risk aware culture
- e) Advising line functions on how to deal with risk management issues,
- f) Facilitating/Governance of risk and controls self-assessments to identify and measure risks and assess related controls.
- g) Identify the key controls
- h) Monitoring of key risk and control indicators
- i) Monitoring of losses

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- j) Performing targeted deep dives
- k) Tracking remediation/risk acceptance of issues.
- l) Scenario planning and stress testing.

5.1.3. Accounting officer

Accounting officer also is responsible to appoint the Combined Assurance Forum, Combined Assurance champion, and the Risk Management Committee.

5.1.4. Internal Audit

International Standards for the Professional Practice of Internal Auditing (ISPPA) and its associate Practice Advisories (PA) state that *The chief audit executive should share information and coordinate activities with other internal and external providers of assurance and consulting services to ensure proper coverage and minimize duplication of efforts.* The Provincial Internal Audit (PIA) team assigned to the Department has access to the work of other internal and external assurance providers.

- a) Provide assurance over the entire Department as per the approved operational plan, including:
 - i. Assurance on the design and adequacy of the risk management processes;
 - ii. Management of the top risks including the effectiveness of the controls and other responses;
 - iii. Verification of the reliability and appropriateness of the risk assessment and reporting of the risk and control status.
- b) The PIA will follow up on recommendations made on audit reports issued, and should determine whether Management has implemented the recommendations or accepted the risk of not taking the action.
- d) Coordinate the Planned audit activities to ensure that audit coverage.
- e) Hold sufficient meetings during the audit process to ensure coordination of audit work and efficient and timely completion of audit activities and to determine whether

observations and recommendations from work performed to date require that the scope of planned work be adjusted.

5.1.5. Risk Management Committee

The Risk Committee should ensure that a combined assurance model is applied to provide a coordinated approach to all assurance activities. This role emanates in the following primary tasks:

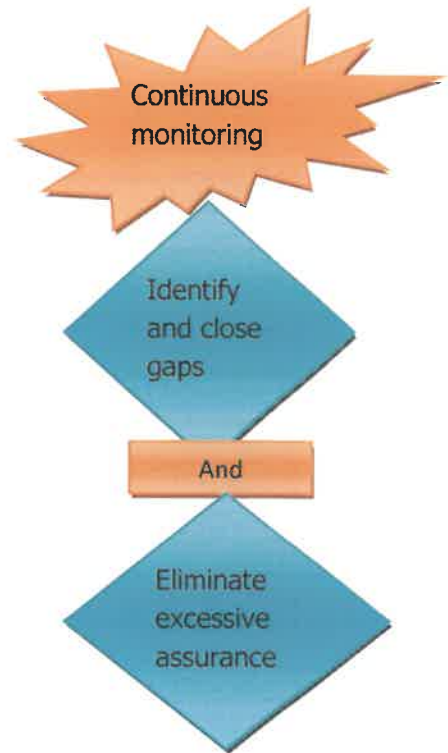
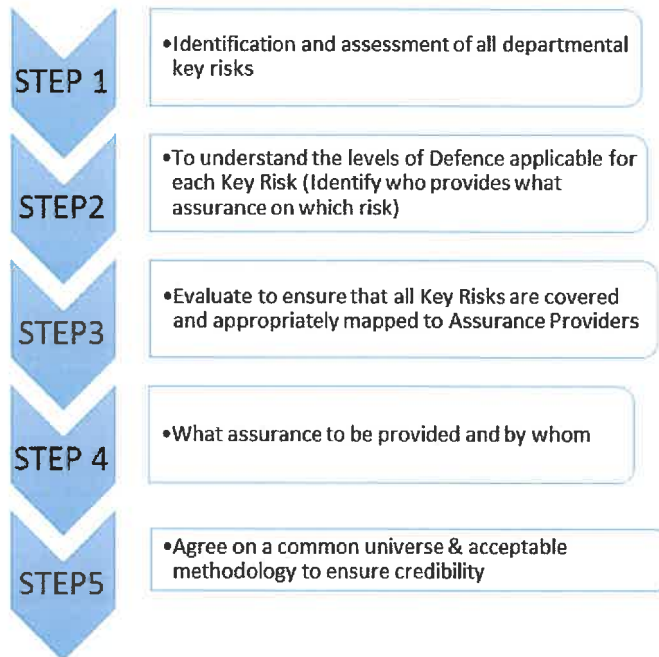
- a) Ensure that the responsibilities for combined assurance are appropriately reflected in the CAP.
- b) Review, provide input and adopt the Combined Assurance Plan (CAP).
- c) Ensure that the CAP can be clearly linked to the risk assessment.
- d) Ensure that all high-risk areas are included in the plan.
- e) Review quarterly reports that reflect actual performance by the different assurance providers and compare with the CAP.
- f) Review corrective action taken when identified risks are not being covered by assurance activities.

5.1.6. Auditor General South Africa (AGSA)

- a) Provide assurance that Annual Financial Statements are free from material misstatements.
- b) Report on usefulness and reliability of the information in the annual performance report
- c) Report on material non-compliance with relevant key legislation
- d) Identify key internal control deficiencies that should be addressed

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5.2 Critical steps towards combined assurance model



6. COMBINED ASSURANCE FORUM

The purpose of the Combined Assurance Forum is to implement and embed the Combined Assurance Framework principles as approved by the Audit Committee and the Accounting Officer. The Combined Assurance Forum will consist of the minimum of a representative from the risk and compliance, legal services and internal audit units. External auditors, Stakeholder and governance, Forum members will be nominated and appointed in writing by the Accounting Officer. Members should represent different assurance providers and should be of a sufficient seniority to be able to make decisions on behalf of the assurance function.

The Chief Risk Officer will be appointed Chairperson of the Forum and will also nominate and / or appoint an official who will support the forum administratively. The Forum will meet quarterly to

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discuss progress on the CAP and draft report for presentation to Management, the Risk Management Committee and Audit Committee.

The Forum will develop charter/terms of reference, which will guide its activities.

7. RECOMMENDATION AND APPROVAL

DISCUSSED AND ADOPTED DURING	DATE
DEPARTMENTAL MANAGEMENT COMMITTEE	25/03/2025
DEPARTMENTAL RISK MANAGEMENT COMMITTEE	26/03/2025

RECOMMENDED



MR. A KYEREH

CHAIRPERSON: RMC

DATE: 27/03/2025

APPROVED



DR. HANS KEKANA

ACCOUNTING OFFICER

DATE: 31/03/2025

