



AUDITOR-GENERAL
SOUTH AFRICA

Using Data Analytics to Drive Audit Insights and Risk Assessment: A case study of *insights driven audits*

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22 August 2022

AGSA Mission and Vision



MISSION

The Auditor-General of South Africa has a **constitutional mandate** and, as the **supreme audit institution** of South Africa, exists **to strengthen our country's democracy** by **enabling oversight, accountability** and **governance in the public sector** through **auditing**, thereby **building public confidence**



VISION

To be recognised by all our stakeholders as a relevant supreme audit institution that enhances public sector accountability



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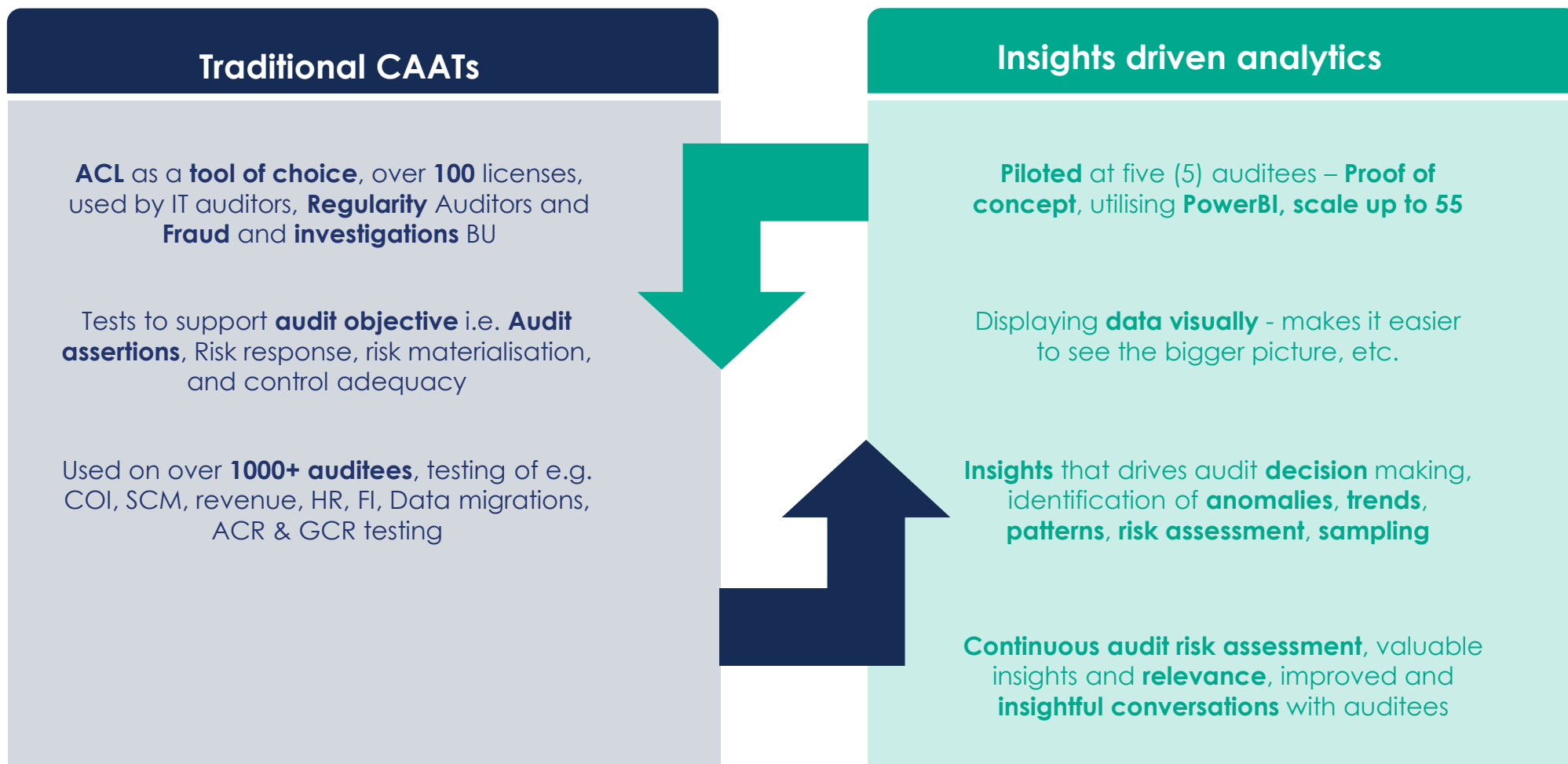
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From CAATs to Insights Driven Audits



USE CASE 1: DOUBLE DIPPING CAATS

Key Objective

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DOUBLE DIPPING CAATS – COVID RELIEF FUNDING (DOUBLE DIPPING)

Legislation/ Rules

One person one grant

- Social grant
- Farmers relief
- TERS relief
- Small business relief
- Sports arts & culture relief
- Tourism relief fund

Data sources

- National Population Register
- Payments data
- Payroll data
- Social Grant
- UIF contributions
- Inmates data
- Student grants
- National Tax register
- Companies registration Register

Outcomes

- Monthly tests (Post payment/ detective control)
- Improved auditee control environment (over time)
- Fraud detection (pursued by auditees)



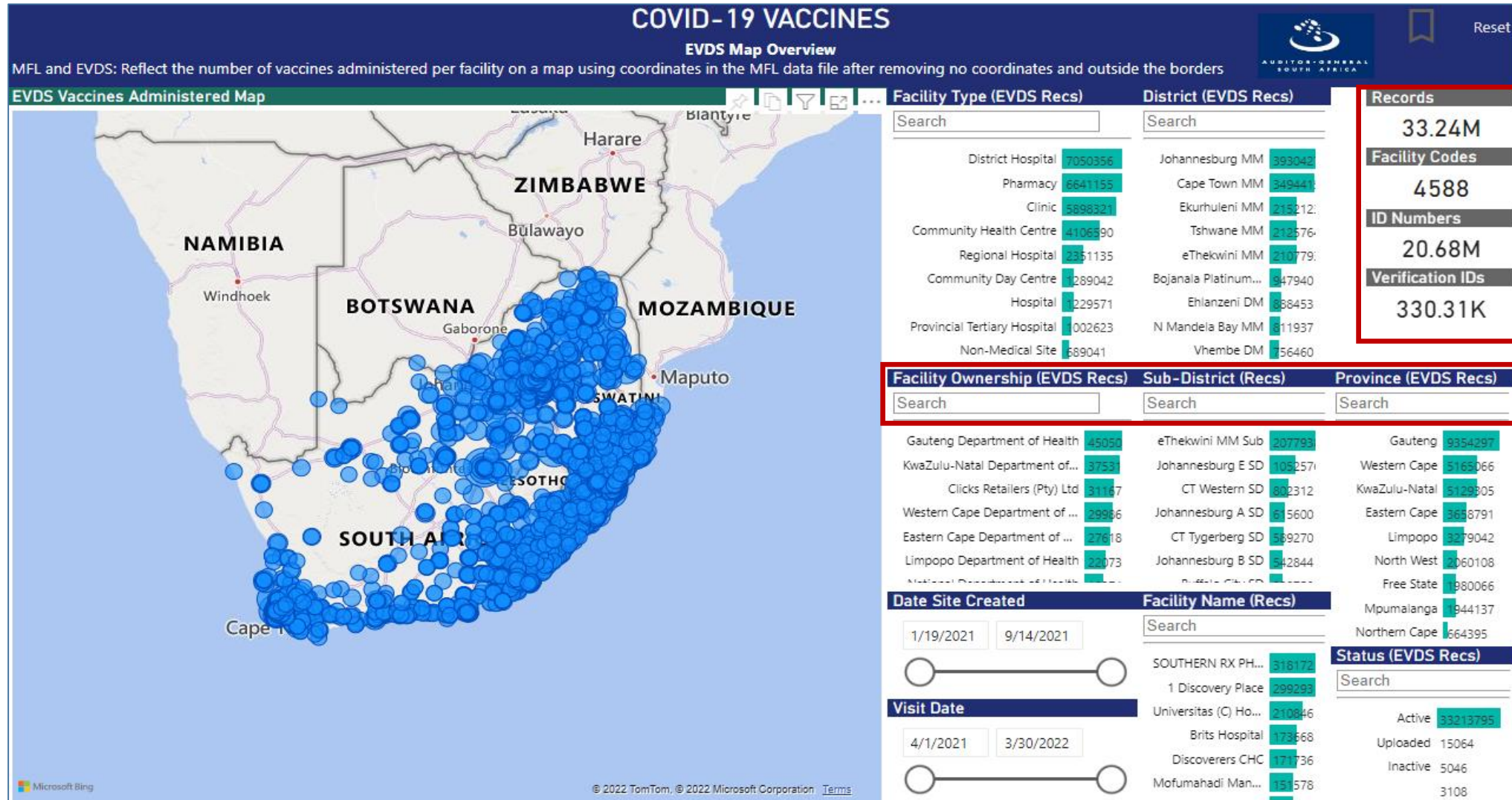
USE CASE 2: COVID VACCINE AUDIT

Key Objective

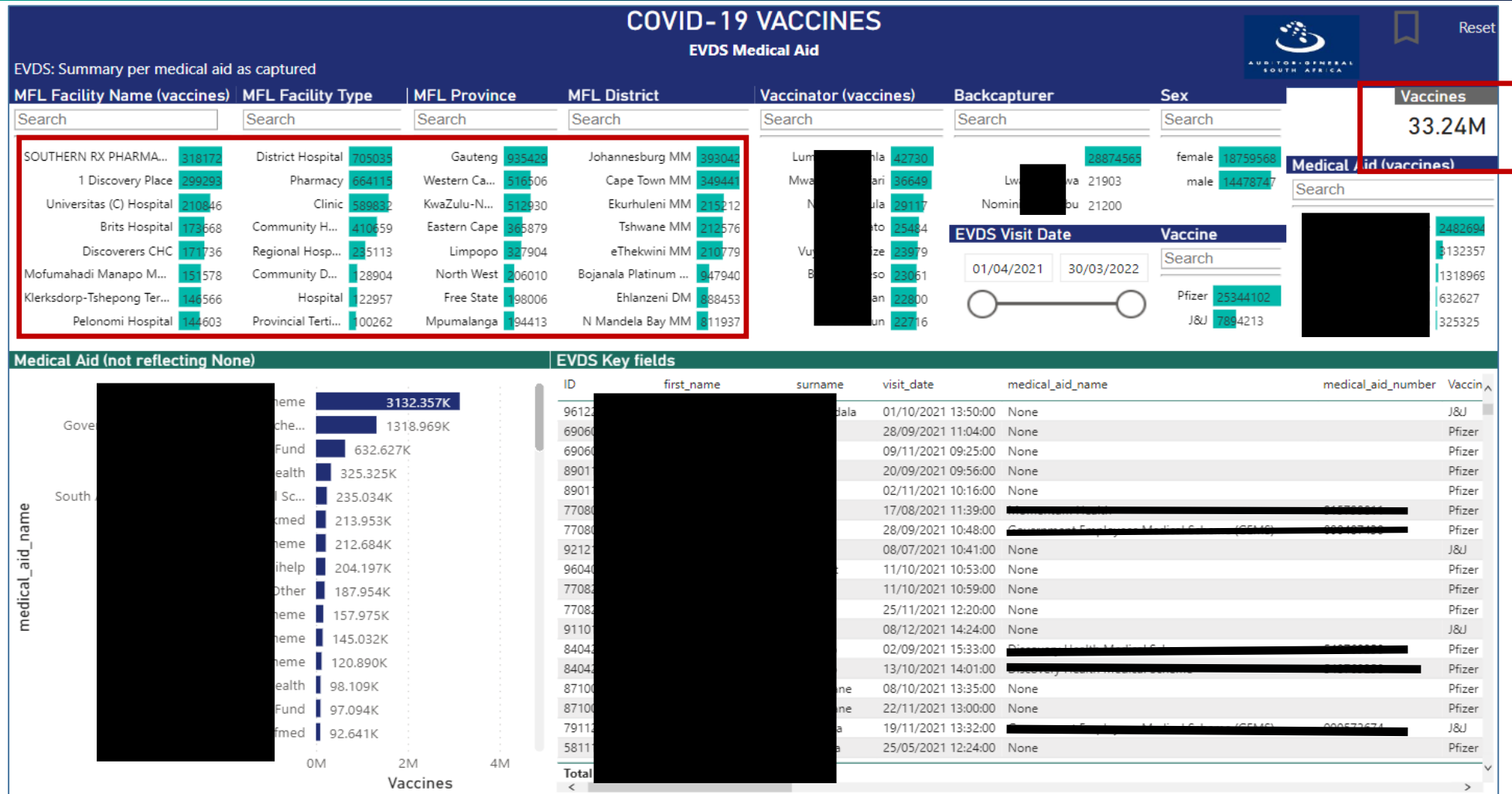
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Slide 1: Number of vaccines administered per facility

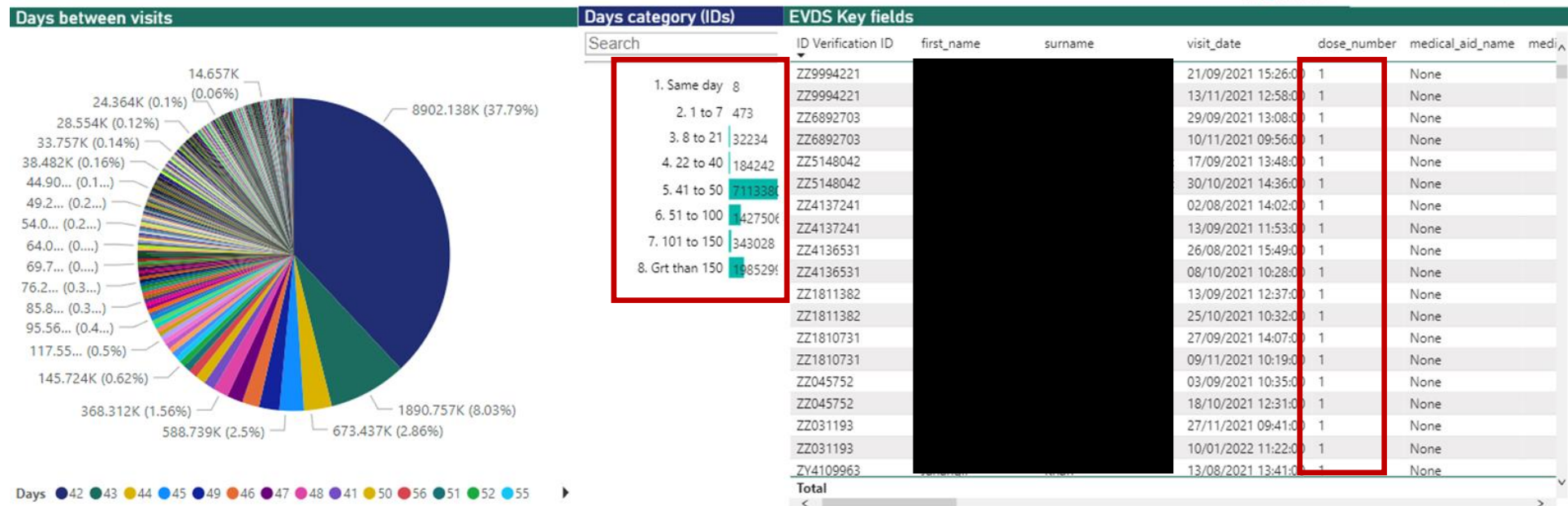


Slide 2: Summary of vaccines per medical aid



Slide 3: Isolation of individuals with 2 doses (date of 1st vs 2nd vaccines)

COVID-19 VACCINES							
EVDS Doses							
EVDS: Isolate individuals with 2 doses and calculate the days between the first and second vaccine							
MFL Facility Name (vaccines)	MFL Facility Type	MFL Province	MFL District	Vaccinator (vaccines)	Backcapturer	Dose number	Vaccines
Search	Search	Search	Search	Search	Search	Search	23.55M
SOUTHERN RX PHARMA... 303527	Pharmacy 537767	Gauteng 727133	Johannesburg MM 316344	Lumka Mankhla 35378	2066235	1 2172998	Medical Aid (vaccines)
1 Discovery Place 278805	District Hospital 443546	Western Ca... 418716	Cape Town MM 290122	Mwanasana Jafari 30768	Lwazi Meyiwa 18920	2 1823786	
Universitas (C) Hospital 164060	Clinic 384082	KwaZulu-N... 356128	Ekurhuleni MM 168318	Nellie Mjekula 21487	Nomini Mthembu 17616		Search
Discoverers CHC 137757	Community H... 268506	Eastern Cape 245761	eThekweni MM 168907	Bonolo Seleso 20879			None 1653208
New Somerset Hospital 130840	Regional Hosp... 160255	Limpopo 198402	Tshwane MM 157580	Derrick Kuun 20588			Discovery Health Me... 820231
Grove Nursing (Pty)Ltd 120563	Community D... 105133	Free State 137553	N Mandela Bay MM 418003	nadia khan 20428			Government Employe... 914908
Grove Nursing - Durban 114994	Hospital 103258	North West 124305	Bojanala Platinum ... 407331	Vuyiswa Mkhize 19201			Bonitas Medical Fund 525720
Alexandra CHC 110586	Provincial Terti... 550228	Mpumalanga 104699	Cape Winelands DM 524078	Tobie Nortje 19126			Momentum Health 285796



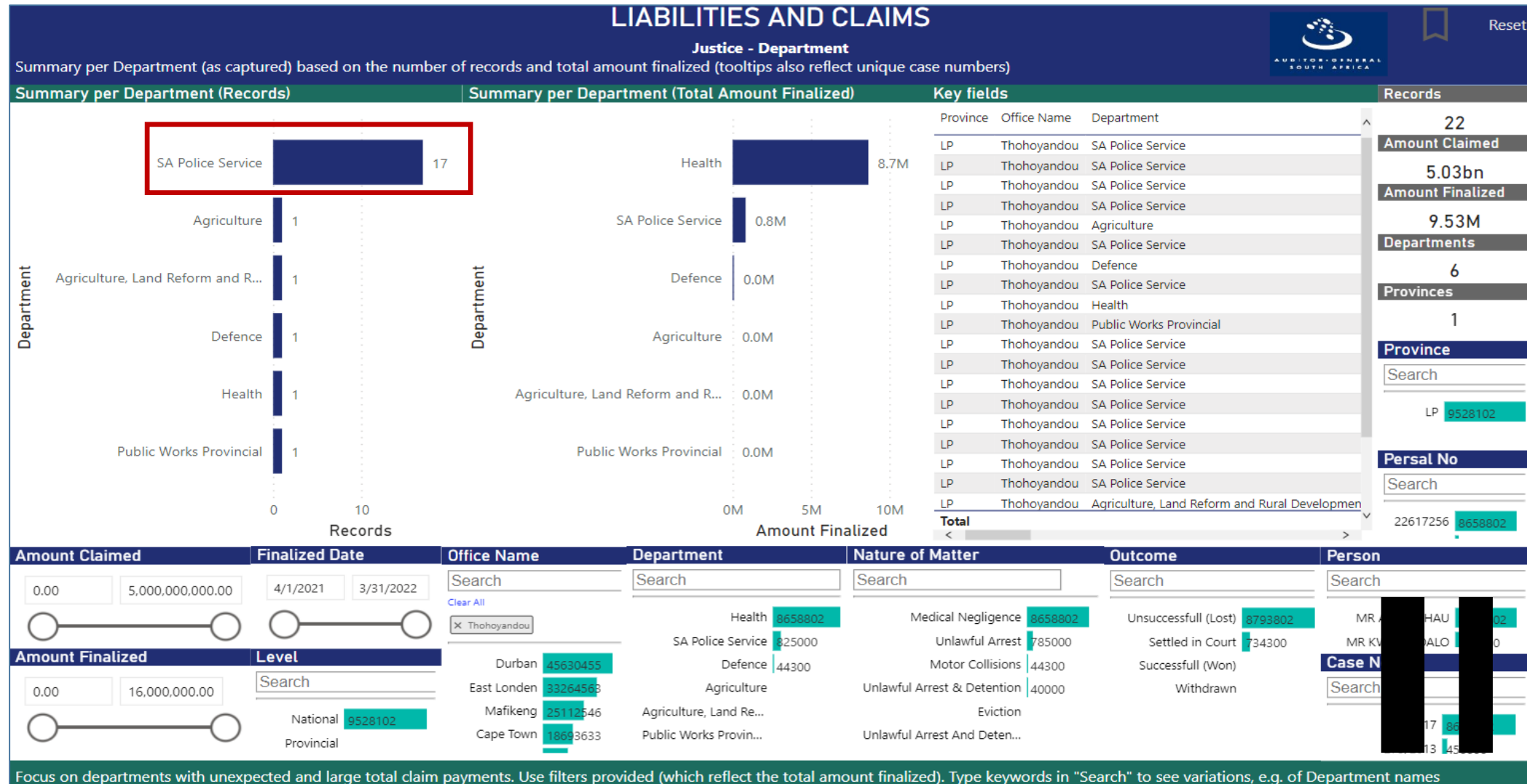
USE CASE 3: CONTINGENT LIABILITIES AUDIT

Key Objective

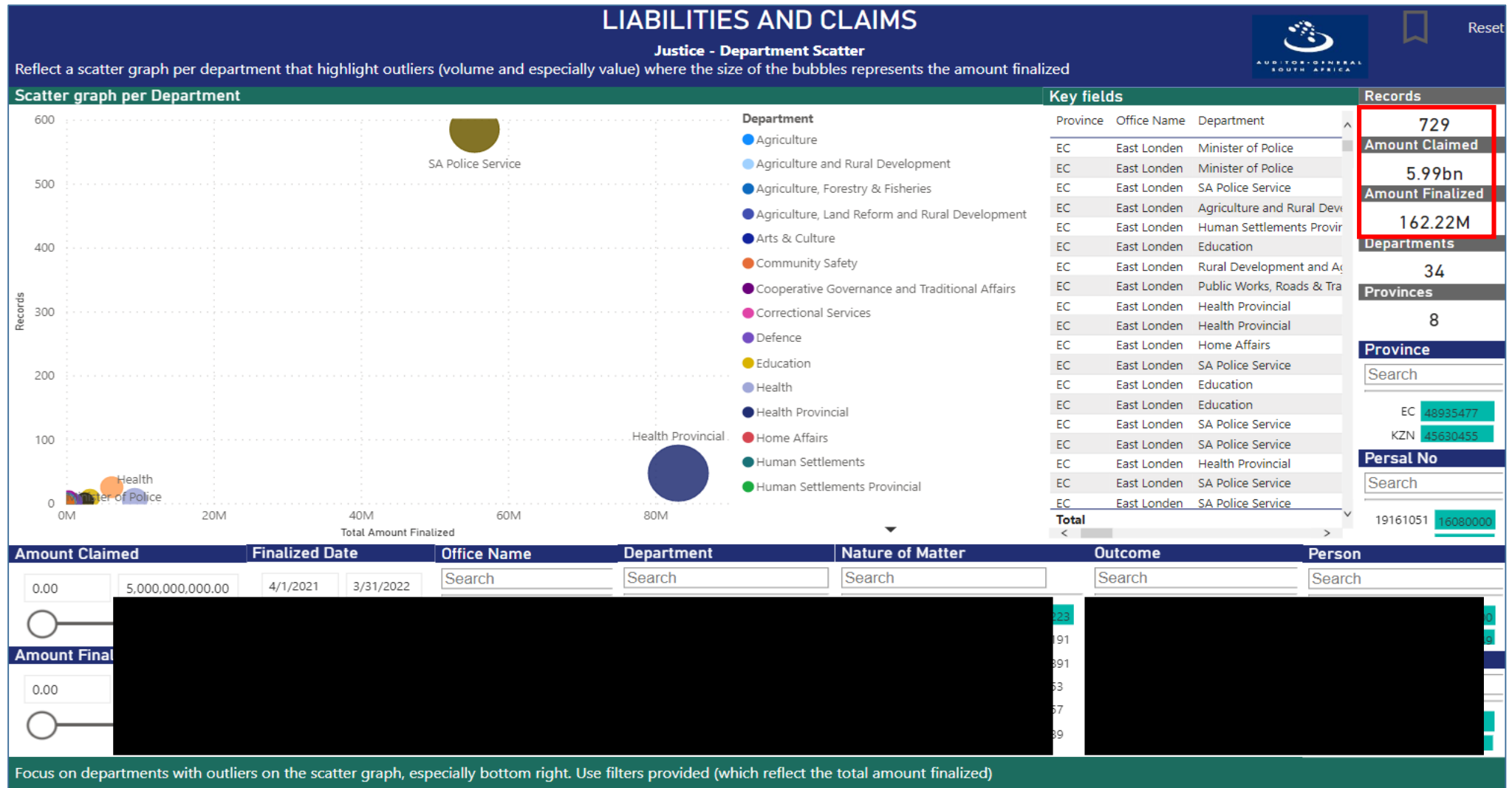
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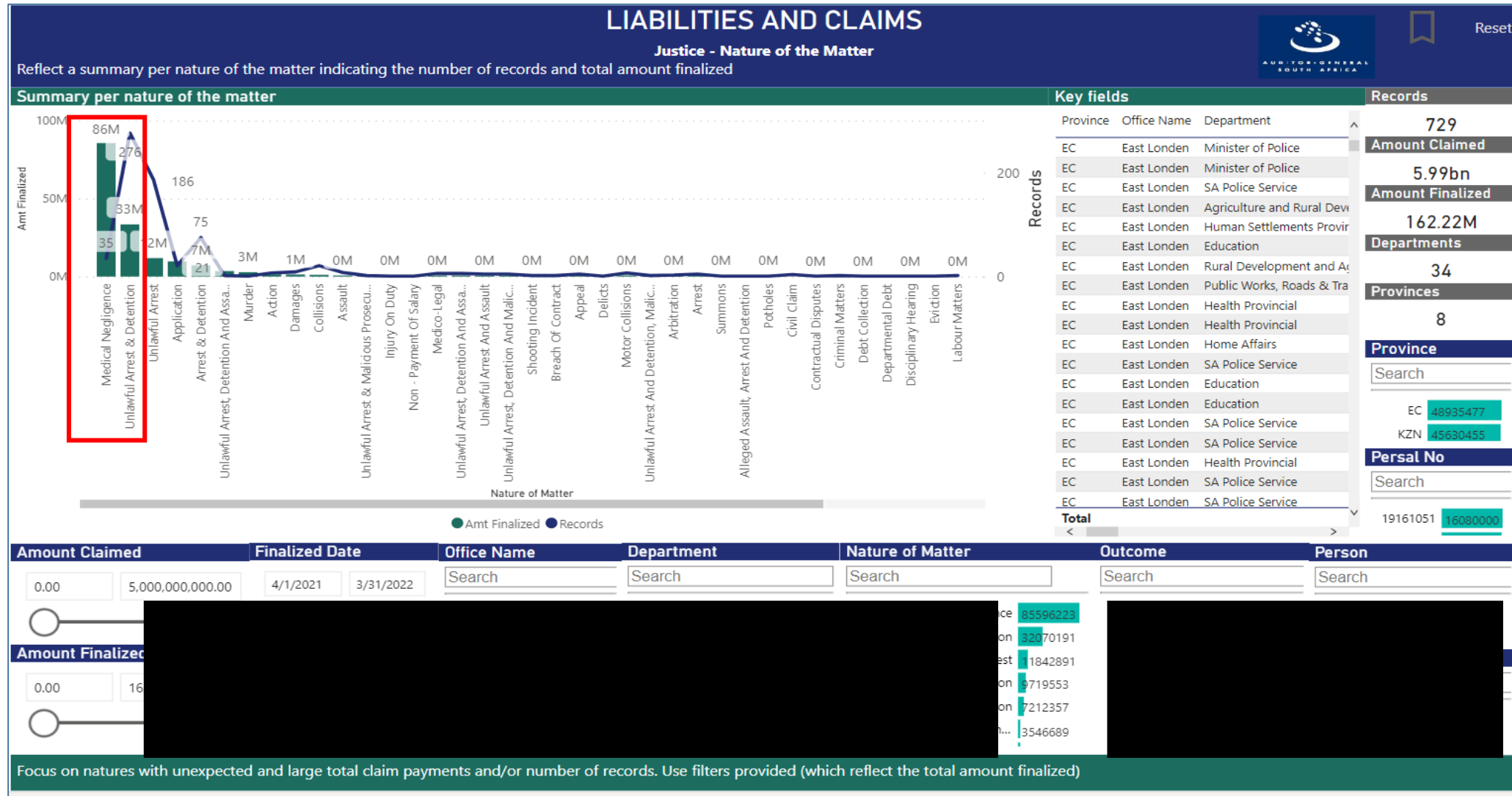
Slide 1 – Number of claims (Volumes) per department



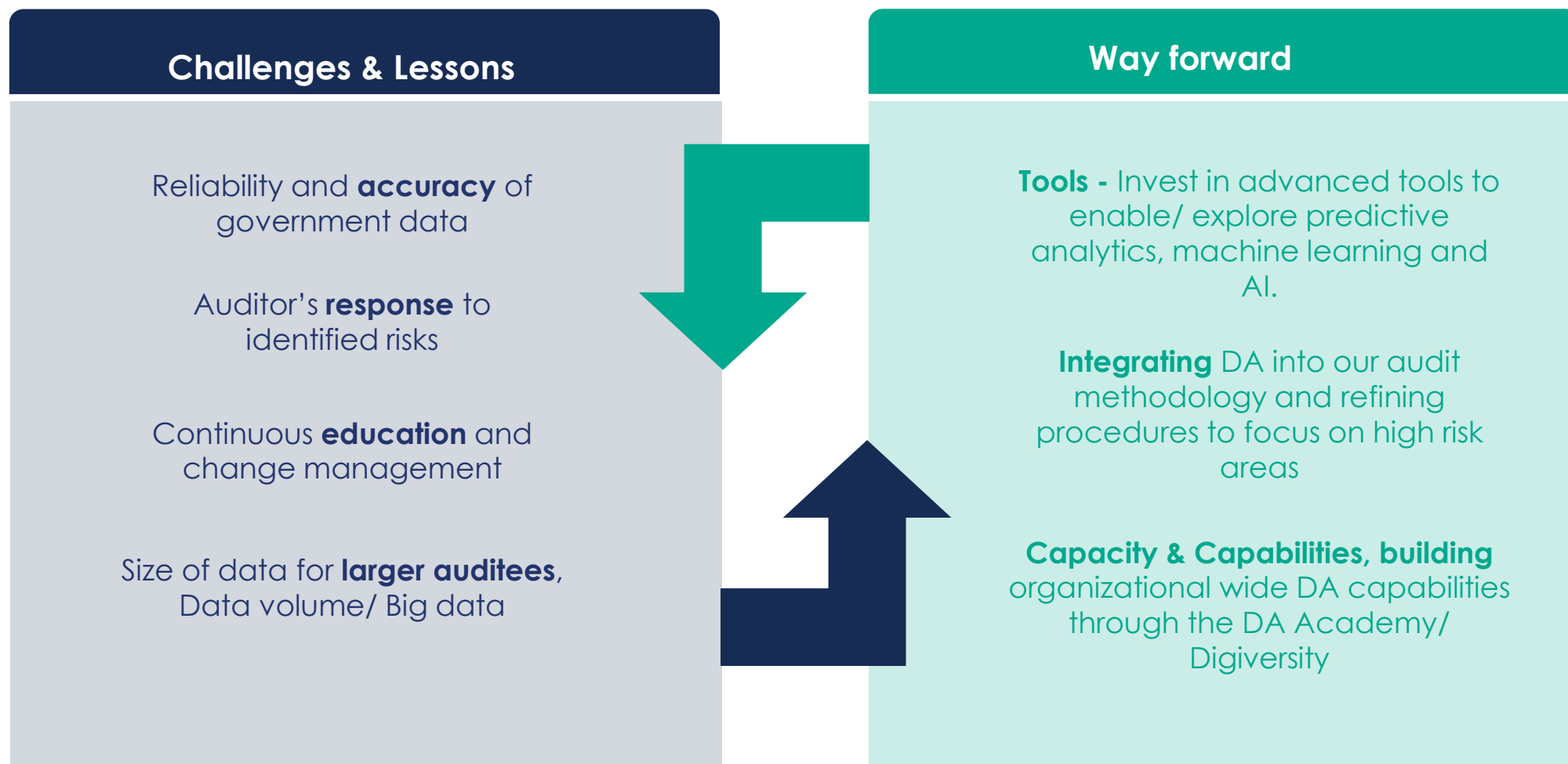
Slide 2: Finalised cases per department on a scatter graph



Slide 3: Summary of nature of matter with volume vs value



Key Challenges, Lessons Learned and Way Forward



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