



BARNOWL

IDI Technology Solutions (Pty) Ltd
2023

FULLY INTEGRATED GOVERNANCE, RISK MANAGEMENT, COMPLIANCE AND AUDIT

SOFTWARE

BarnOwl background

- BarnOwl is a fully integrated governance, risk management, compliance and audit software solution which can be implemented in a modular fashion.
- IDI Technology Solutions (Pty) Limited (IDI) is a local company founded in 2002 and based in Johannesburg with a 20 year track record.
- IDI are the sole developers, owners, distributors and implementers of the BarnOwl software.
- The BarnOwl solution is used by over 150 clients in South Africa, Africa, and abroad.
- BarnOwl is the preferred Risk Management software solution for the Public Sector endorsed by the OAG (Office of the Accountant General).



Why BarnOwl GRC & Audit

Fully integrated risk, compliance and audit software solution	<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
Flexibility with ease of use	<ul style="list-style-type: none"> • Highly configurable • Parameter-driven system • Allowing you to work the way you want to work
Flexible reporting and graphical drill-down dashboards	<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.
Owned, developed, implemented and supported locally in SA	<ul style="list-style-type: none"> • One team taking full accountability for successful implementation • Totally responsive to your ongoing requirements and • Unrivalled support
Tried and tested	<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
Best Value for money	<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

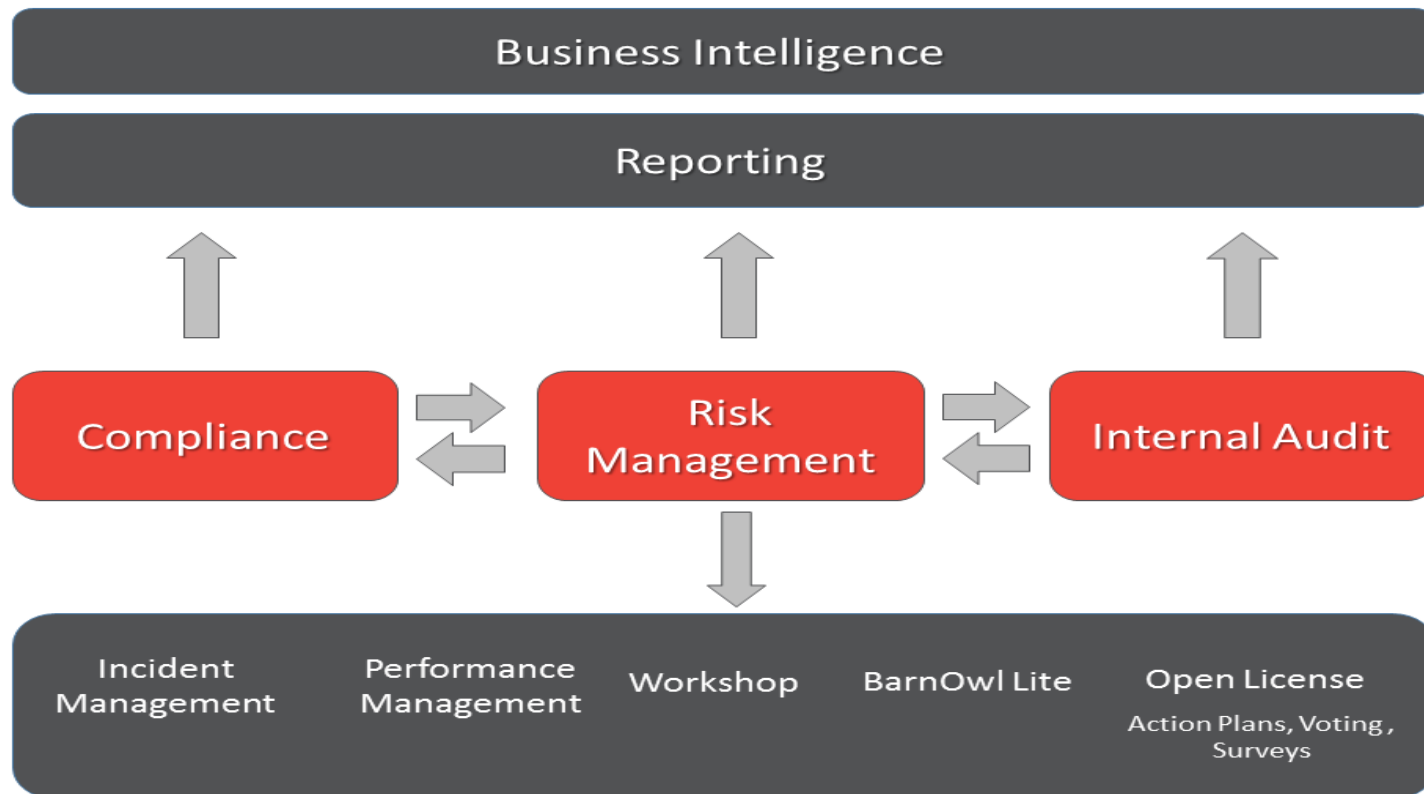


BarnOwl integrated modules

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.



BarnOwl key functionality

BarnOwl key functionality	
Flexible parameter driven configuration (Server Management Console (SCM))	<ul style="list-style-type: none"> • Flexible rating scales (including linear and non-linear) • Categories, sub categories on all Objects • Flexible configuration of risk appetite by unit and risk category • Custom field configuration on all Objects • Flexible creation and configuration of additional custom registers (Incident Management)
Multi-level hierarchy of organisational structure and processes	<ul style="list-style-type: none"> • Permission enabled organisational hierarchy • Searchable library of all Objects (objectives, risks, contributing factors, controls, KIs etc.) • Process / template apply to multiple sites (units)
Risk identification and assessment	<ul style="list-style-type: none"> • Standard register maintenance (Rich and Lite) • RAP (risk assessment project) with workflow (Rich) • Moderation mode (Lite) • Workshop module (with or without voting devices)
Risk assessment	<ul style="list-style-type: none"> • Standard register maintenance (Rich and Lite) • Risk & Control self-assessments (RCSAs) (free to unlimited users) • Dynamic risk reassessment warnings (linked risks, controls, KIs, incidents)
Monitoring	<ul style="list-style-type: none"> • Action plan portal (free to unlimited users) • Email notifications, reminders, escalation, consolidated email
Reporting	<ul style="list-style-type: none"> • Standard registers (drag and drop / favourite views / exports) • Standard dashboard report builder (flexible flat file extract into Excel) • Heat maps / trends etc. • Drill down scorecards • Quantitative risk appetite reporting • Bowtie reporting • Combined assurance reporting • Integrated Word report builder • Customised script runner for extracts into Excel • SSRS (SQL Server Reporting Services) for customised reports • BarnOwl data warehouse with standard Power BI dashboards (can connect to the warehouse with your own BI tool)

BarnOwl key functionality continued

BarnOwl key functionality (continued)	
Incident management	<ul style="list-style-type: none"> • Contracts, Ethics, H&S, Forensics, Tip Offs, Gifts, Conflict of Interest declaration, Loss Events etc. registers (flexible creation of any type of register with custom fields) • Action Plan follow-up (free to unlimited users) • Integrated with the audit module for deep-dive investigations and raising of Findings
Key Indicator sub-module	<ul style="list-style-type: none"> • KPIs (key performance indicators), KRIs (key risk indicators), KCIs (key control indicators), targets, thresholds, frequency, weighting and periods • Online capture of KI values by owners (free to unlimited users) • Imports of KI values from Excel • Integrated with data analytics for continuous auditing (Arbutus)
Surveys, Checklists, Questionnaire	<ul style="list-style-type: none"> • Design, distribute, monitor, reporting • Online completion (free to unlimited users)
Fully integrated audit module	<ul style="list-style-type: none"> • Audit universe / Process library maintenance • Risk & control based auditing (fully integrated with RM module) • Planning • Execution • Reporting • Finding tracking with action plans (free to unlimited users / auditees) • Online / offline, check in / check out, workflow, review notes, Word and Excel integration, follow-up audits. • Integrated with Arbutus data analytics supporting continuous auditing
Fully integrated compliance module	<ul style="list-style-type: none"> • Import of SA acts • Online Checklists (surveys) (free to unlimited users) • CRMPs (Compliance Risk Management Plans) • Action plan monitoring (free to unlimited users)

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 predictive 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 (KCI). 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
Section Title	Heading Title	Provision Title	II	IL	IR	RI	RL	RR	
Chapter I - Administration of Act	Registrar and deputy registrar of financial services providers	0002.Registrar and deputy registrar of financial services providers	3.00	4.00	12.00	3.00	2.00	6.00	
Chapter II - Authorisation of Financial Service Providers	Authorisation of financial services providers	0007.Authorisation of financial services providers	5.00	4.00	20.00	5.00	3.00	15.00	
Chapter III - Representatives of Authorised Financial Services Providers	Qualifications of representatives and duties of authorised financial services provider	0013.Qualifications of representatives and duties of authorised financial services provider	4.00	5.00	20.00	4.00	4.00	16.00	
Chapter IV - Code of conduct	Publication of codes of conduct	0015.Publication of codes of conduct	0.00	0.00	0.00	0.00	0.00	0.00	
Chapter V - Duties of Authorised Financial Service Providers	Compliance officers and compliance arrangements	0017.Compliance officers and compliance arrangements	0.00	0.00	0.00	0.00	0.00	0.00	
Chapter VI - Enforcement	Office of Ombud for Financial Service Providers	0020.Office of Ombud for Financial Service Providers	0.00	0.00	0.00	0.00	0.00	0.00	
Chapter VII - Miscellaneous	Saving of rights	0040.Saving of rights	0.00	0.00	0.00	0.00	0.00	0.00	
Survey Title	Reference	Origin Reference	Type	Status	Start Date				
Financial Advisory and Intermediary Services Act - Joburg	FAIS 2014	Financial Advisory and Intermediary Services Act	Survey	Active	14 Apr 2014				
Regulatory Requirement Title	Acronym	Type	Year	Category	M	I	S	P	Risk Rating
Occupational Health and Safety Act	OHASA	Acts OF Parliament	1993	Core	7.00	7.00	7.00	7.00	49.00
Public Finance Management Act	PFMA	Acts OF Parliament	2013	Core	5.00	7.00	7.00	4.00	28.00

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 capability
- ✓ **In-depth insight** into the risks affecting the achievement of your strategic and business objectives
- ✓ **An integrated view** of combined assurance across 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

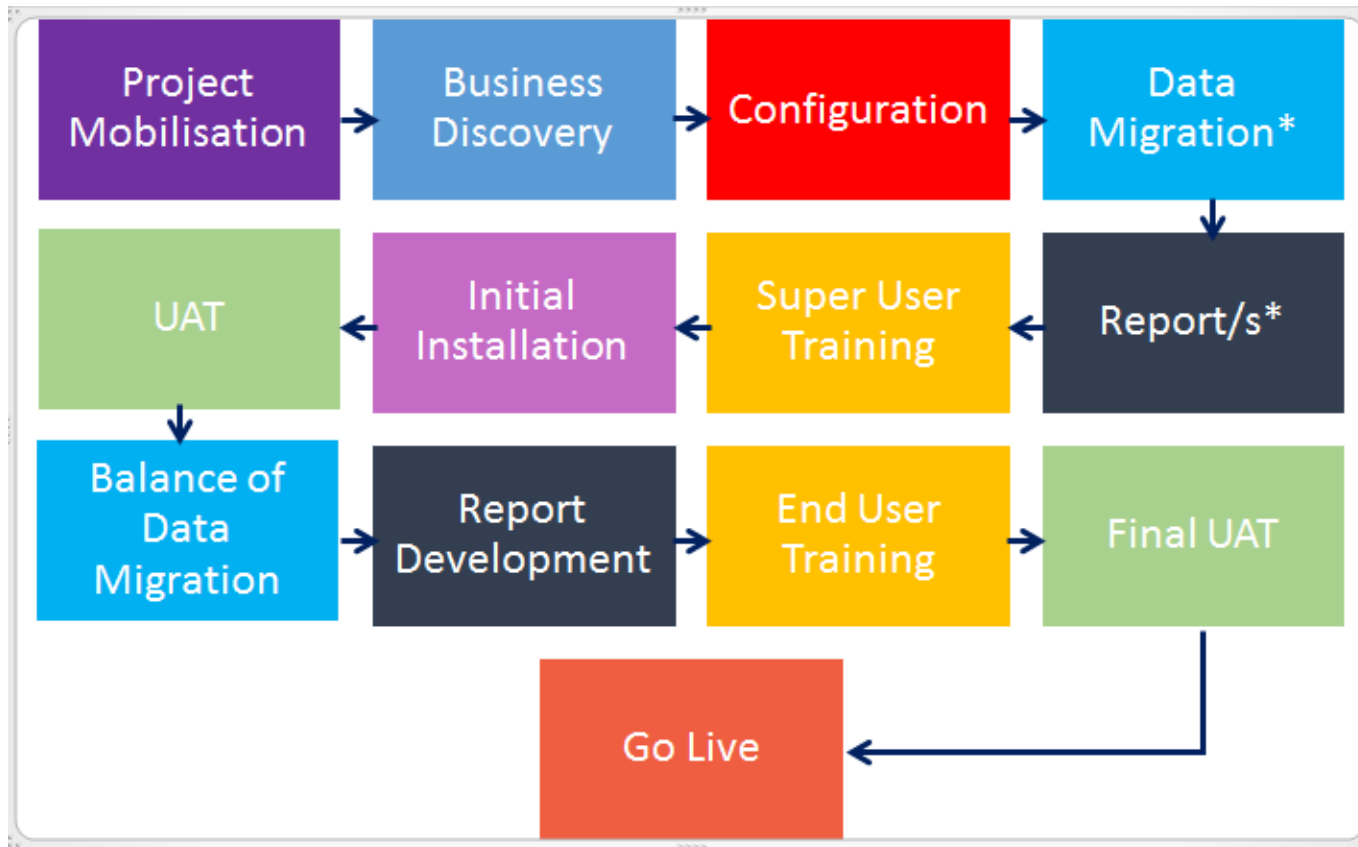
- What BarnOwl Internal Audit will do for me:
 - Increased audit coverage, reduced audit time and cost (up to 33% time saving)
 - Simplify and standardise your audit processes with centralised 'working-paper' library for all types of audit: risk & control, ad hoc, forensic, compliance etc.
 - Risk & 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.



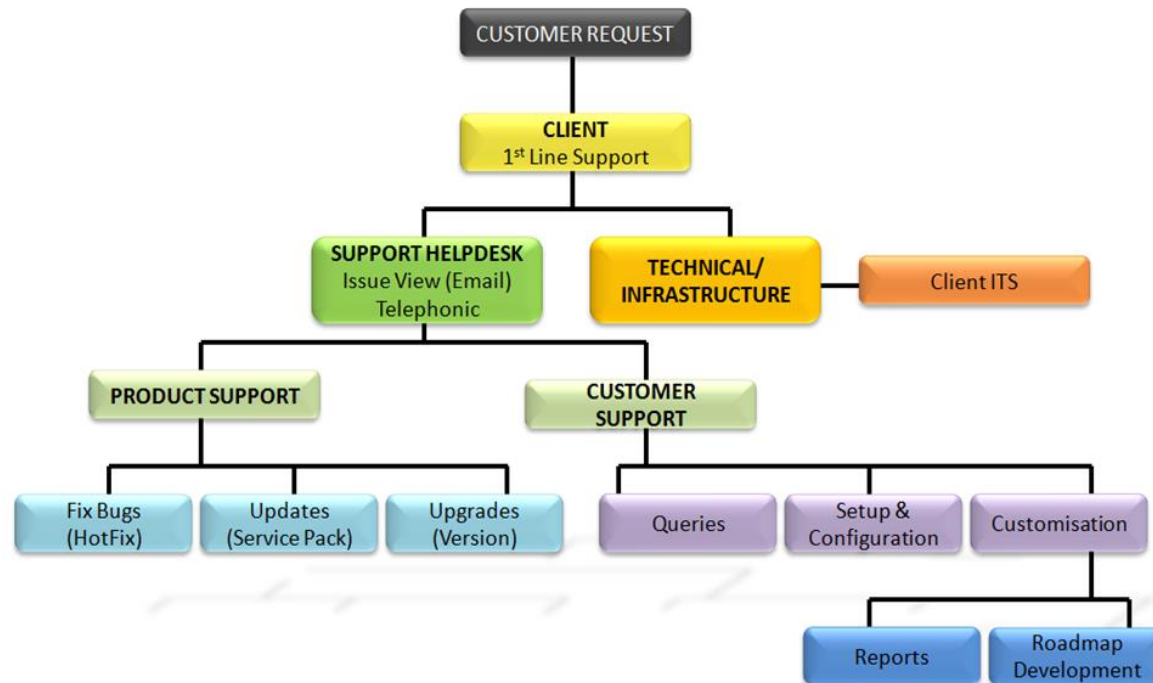
BarnOwl maintenance & support

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 localised 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

BarnOwl Support Process

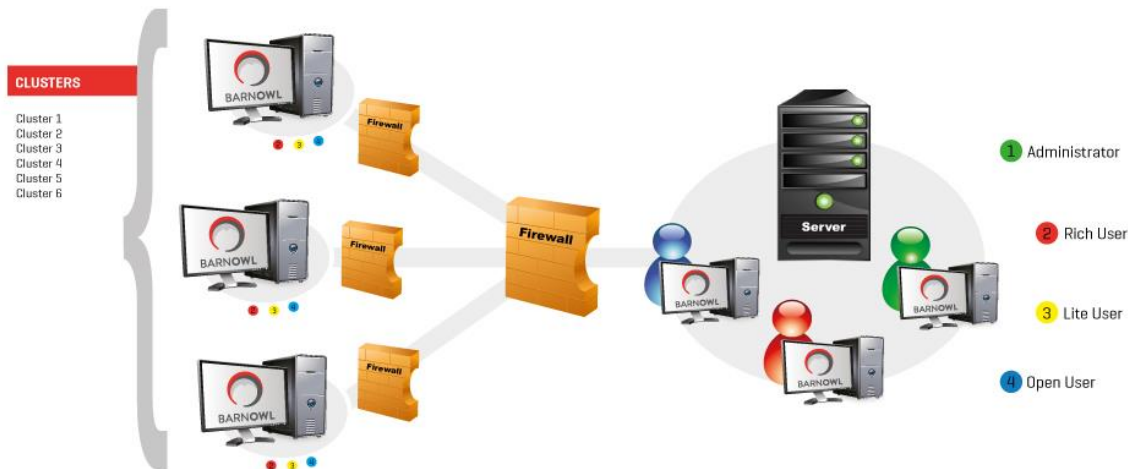


BarnOwl minimum IT requirements


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/2023/03/BarnOwl-Minimum-System-Requirements-v11-1.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 Web landing page

 **BARNOWL**

Home

Q Manager, IA

SystemMy BarnOwl

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

Welcome Manager, IA

Here are some items that may need your attention.

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 Key Indicators

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

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 Risk Assessment Project Plans

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11.1.1 | idijcrisp | ABC | BOCS-CSS/SQL2016 | Testing_BarnOwl_Evolution_ABC

Risk register

Risk Management / Risks / Risks by Unit

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 :

Jono 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												
			Assets		0.00	0.00	0.00	0.00	0.00	0.00	Fixed Assets	Acquisition
		!	Assets are not categorised correctly		3.00	4.00	12.00	3.00	4.00	12.00	Fixed Assets	Acquisition
			Assets may be misappropriated for personal use or sale		5.00	4.00	20.00	5.00	4.00	20.00	Fixed Assets	Acquisition
		!	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												
			Headhunting by competitors		4.00	4.00	16.00	3.50	2.00	7.00	Employee	Recruitment & Retention
			Lack of ability to attract and retain new talent		5.00	5.00	25.00	5.00	3.00	15.00	Employee	Recruitment & Retention
		!	Lack of appropriate training		4.00	3.00	12.00	4.00	2.00	8.00	Employee	Competency & Training
		!	Lack of core competencies		5.00	5.00	25.00	5.00	4.00	20.00	Employee	Competency & Training
		!	Lack of succession planning		3.00	4.00	12.00	3.00	3.00	9.00	Employee	Recruitment & Retention
		!	No follow up on staff losses		5.00	3.00	15.00	4.00	3.00	12.00	Employee	Recruitment & Retention
		!	Non compliance with laws and regulations		5.00	4.00	20.00	5.00	2.00	10.00	Employee	Policies & Compliance
			Office working conditions		3.00	4.00	12.00	3.00	3.00	9.00	Employee	Job Satisfaction
			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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11.1.1 | Idi\jcrisp | ABC | BOCS-CSS\SQL2016 | Testing_BarnOwl_Evolution_ABC

Risk on a page

Risk Management / Risks / Risks by Unit / Unit Risk Structure

Q Manager, IA

Risk Structure

Search Risk Structure

Unit: jhb HR

Risk

✎ Lack of ability to attrac... :

- 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

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

Residual Likelihood Rating (RL)

3.00 - Moderate - Risk could occur medium term

3.00

Copyright © 2023 avState=hidden#

11.1.1 | idljcrisp | ABC | BOCS-CSS/SQL2016 | Testing_BarnOwl_Evolution_ABC

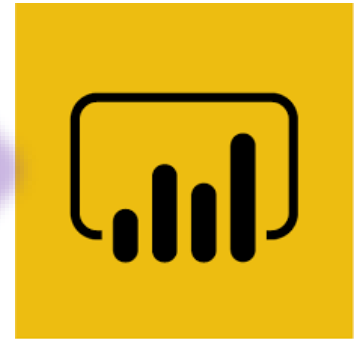
BarnOwl Business Intelligence Data Warehouse



BarnOwl

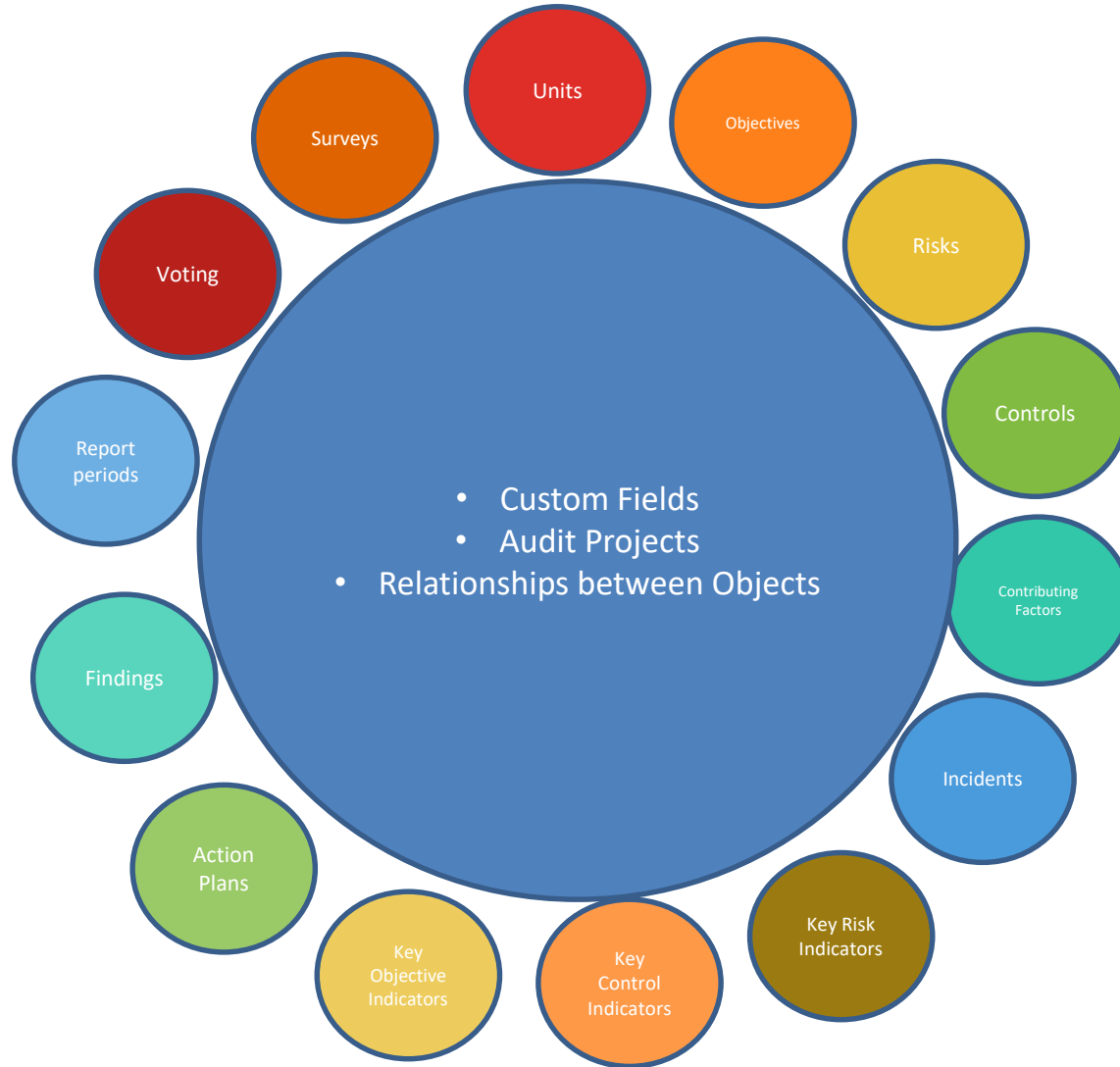


Warehouse



Power BI

BarnOwl Business Intelligence Warehouse



Risk dashboard



Risk Dashboard

Organisation Structure

Multiple selections

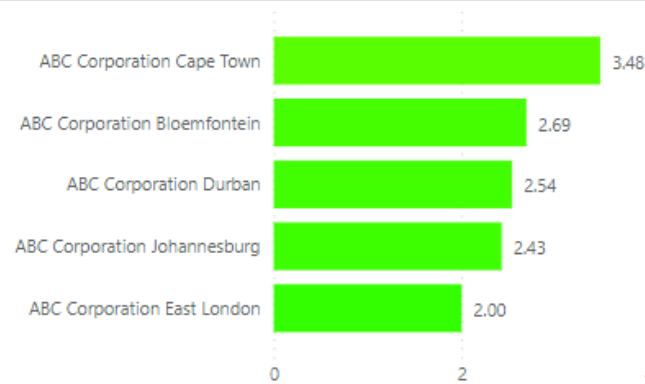
Risk Category

All

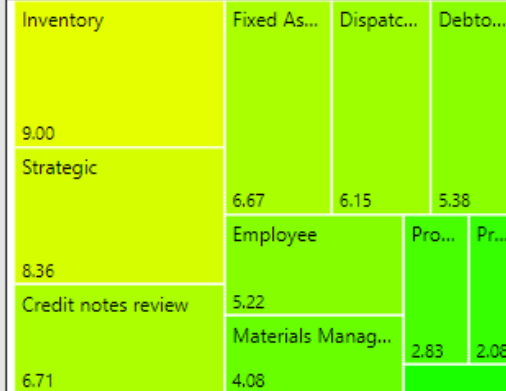
Risk S *** tegory

All

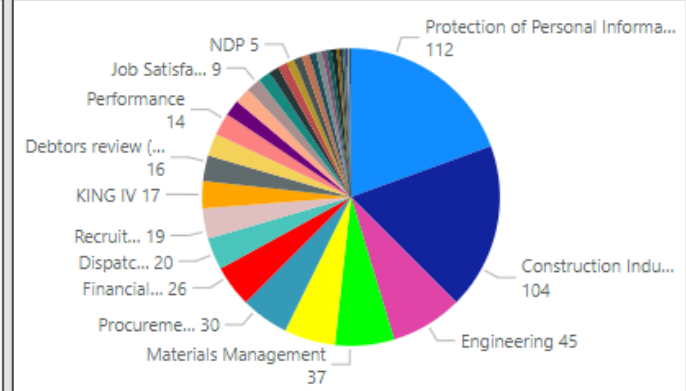
Average Residual Risk Rating per Unit



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

x

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

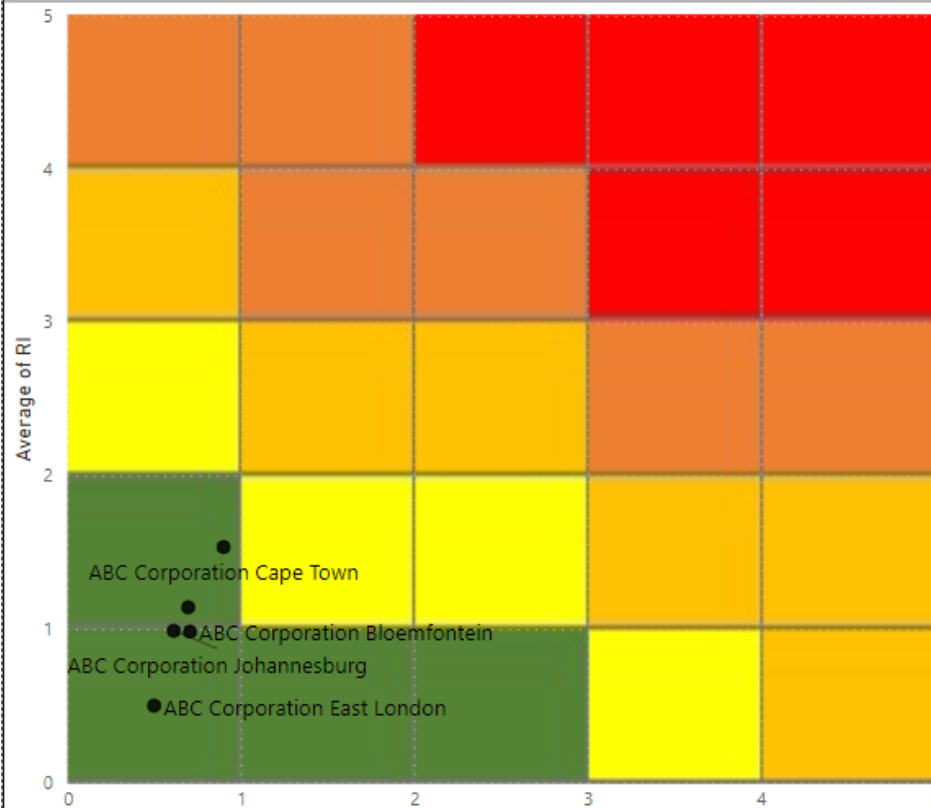
Risk Category

All

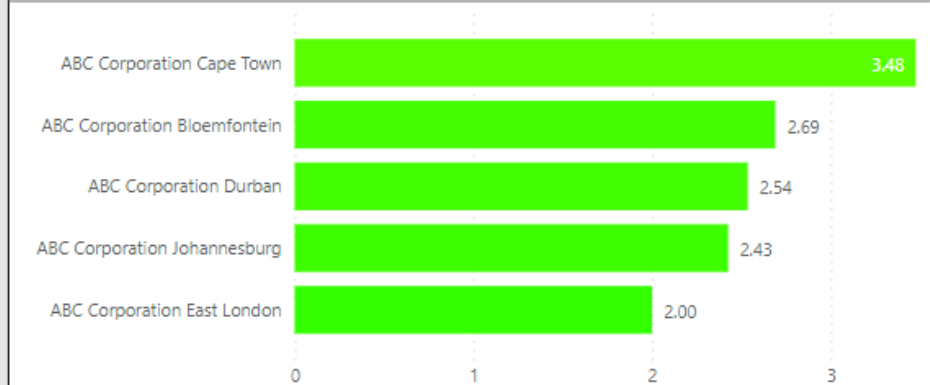
Risk Subcategory

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

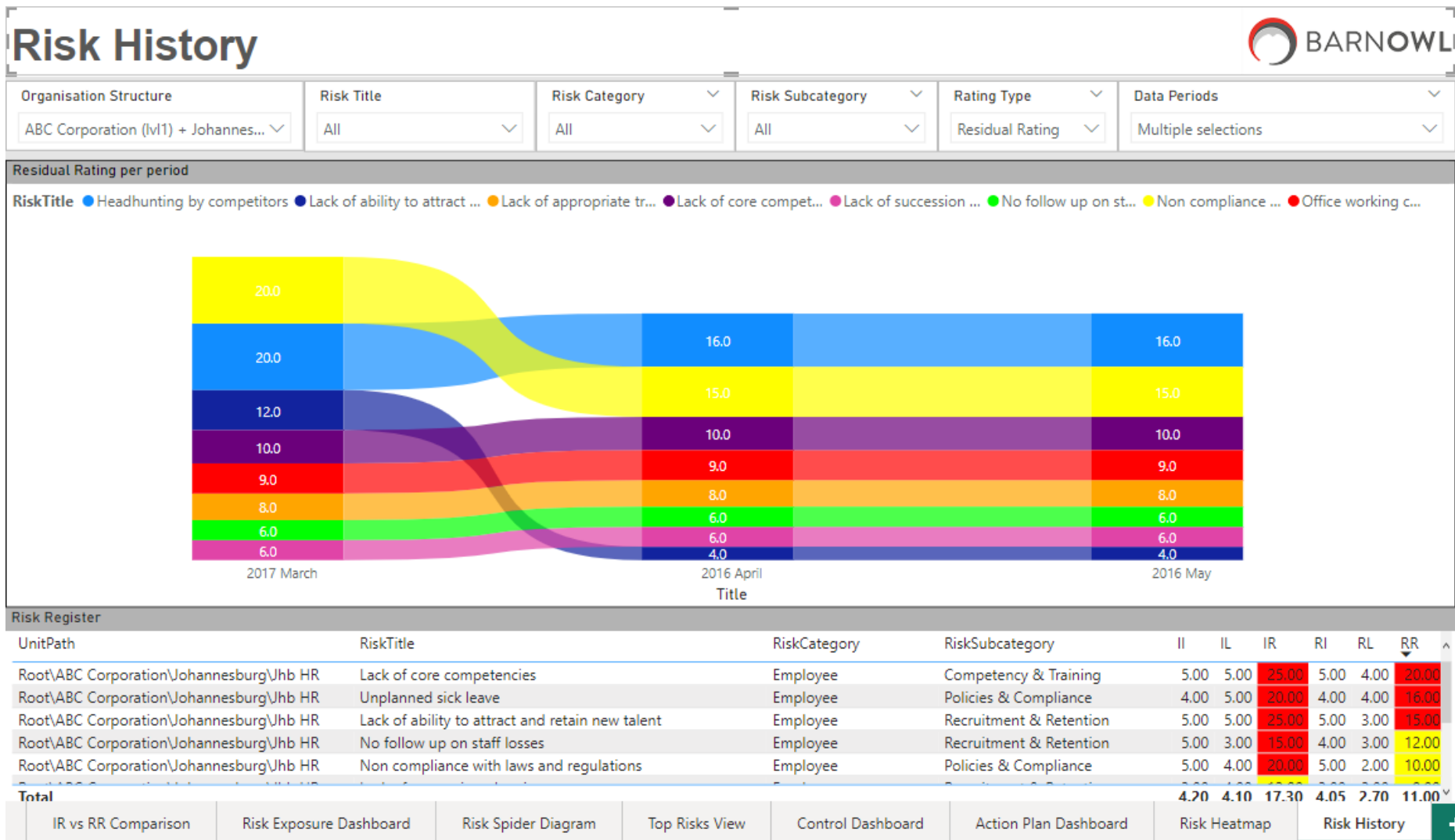
Action Plan Dashboard

Risk Heatmap

Risk History



Risk trend dashboard



Action Plan dashboard



Action Plan Dashboard

Organisation Structure

Multiple selections

Action Plan Status

All

Owner Type

All

Owner

All

Action Plan Status with Overdue

All

No. of Overdue APs

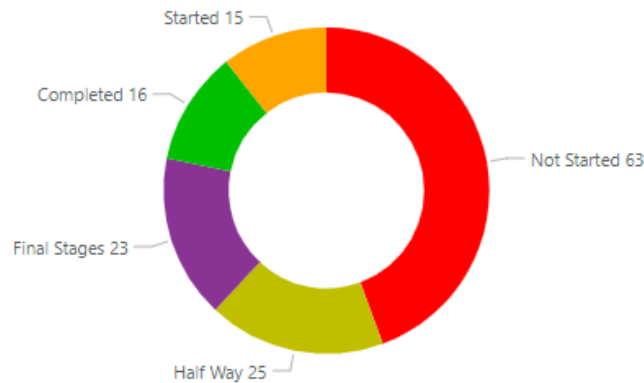
126

No. of APs

142

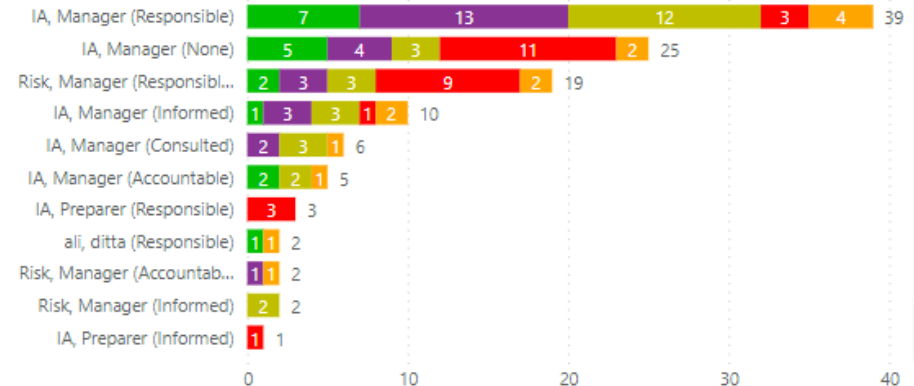
Action Plan Status

ActionPlanStatus ● Not Started ● Half Way ● Final Stages ● Completed ● Started



Action Plan Owners

ActionPlanStatus ● Completed ● Final Stages ● Half Way ● Not Started ● Started



!	UnitPath	ActionPlanTitle	ActionPlanDescription	EndDate	ActionPlanStatus	ProgressNotes	Owners	Linked
✖	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

IR vs RR Comparison

Risk Exposure Dashboard

Risk Spider Diagram

Top Risks View

Control Dashboard

Action Plan Dashboard

Risk Heatmap

Risk History

+

Incidents dashboard

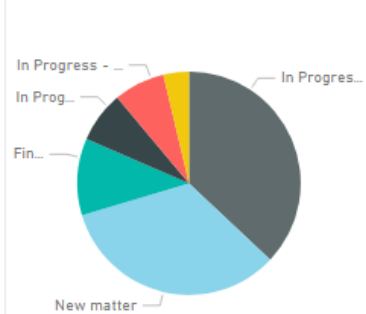
Incidents Dashboard

Incident Type

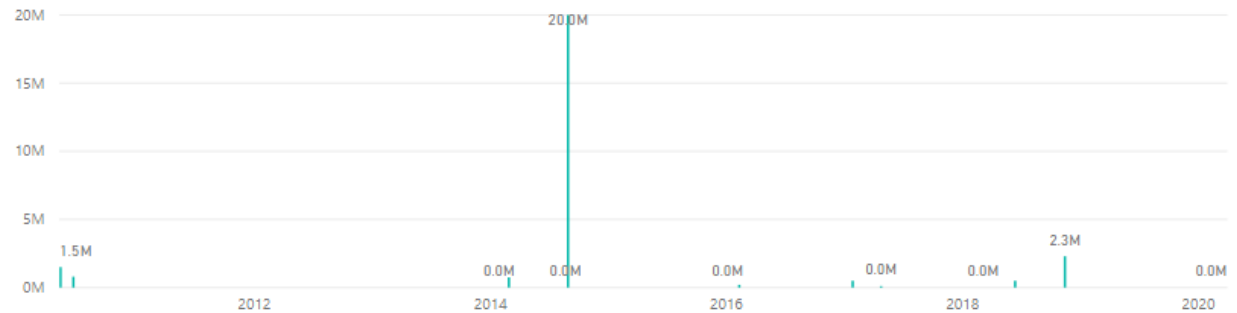
Risk Incident T...

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

Count of RiskIncident_Key by Risk Incidents ...

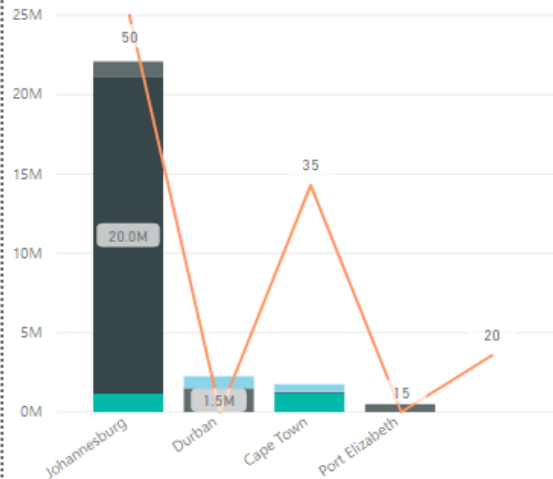


Loss amount by Date



RiskIncidentTotalAmount and Count of RiskIncident_Key by-Inv1;-Inv2-and Ri...

Risk Incidents Status ● Finalised ● In Progres... ● In Progres... ● In Progres...



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 S 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

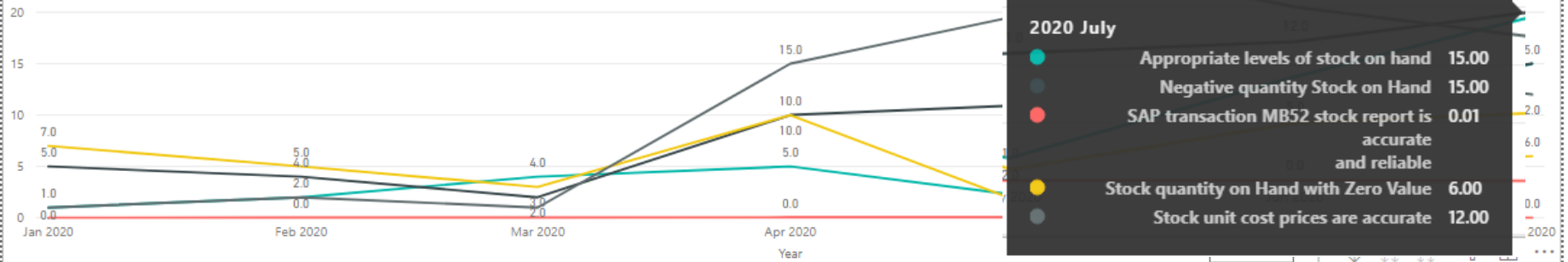
+

Key Control Indicator dashboard

KI Dashboard



Average of InputValue by Year, Month and Key RiskIndicator Title



Year	2020						
lv1	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 MB52 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

Risk Impact

Category Heatmap

Risk Heatmap

Risk Trend

Control Dashboard

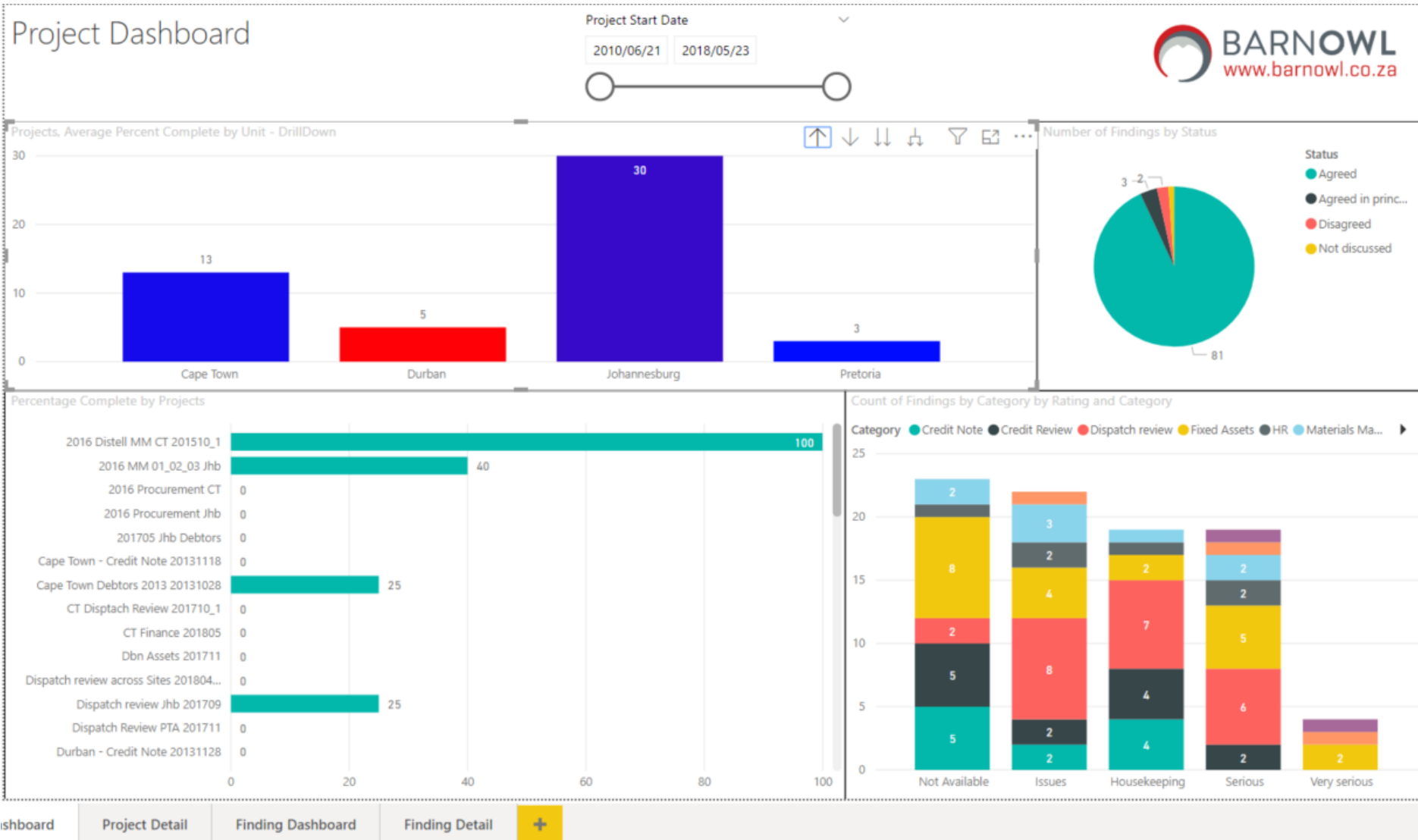
Risk Incidents

Action Plans

KI Dashboard



Audit project dashboard



Audit project drill through dashboard



Project Dashboard

Drillthrough

Dispatch review Jhb 201709

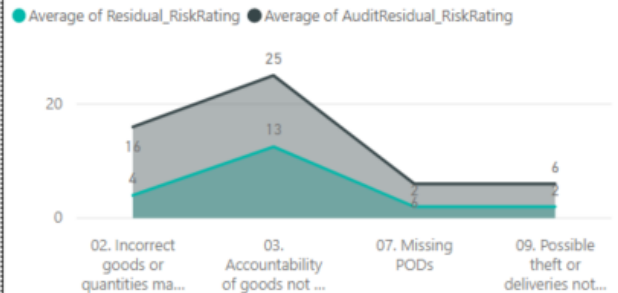
Friday, 08 September 2017
Start_Date

Friday, 15 September 2017
End_Date

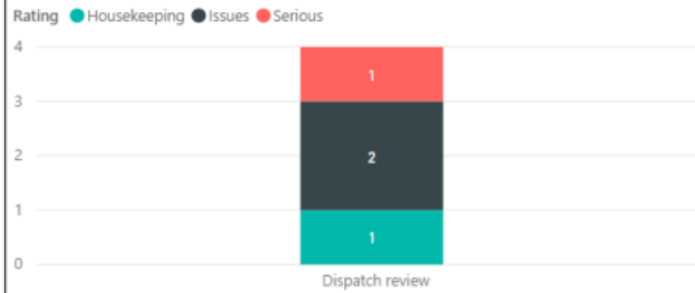
Not Available
Project Rating Title



Average of Residual_RiskRating and Average of AuditResidual_RiskRating by R...



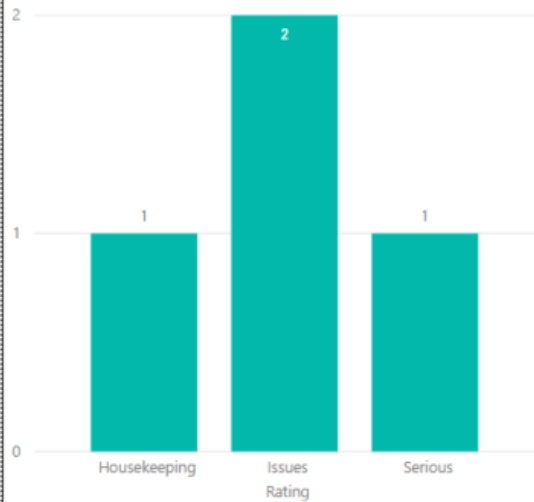
Findings by Processes and Rating



Count of Findings by Category



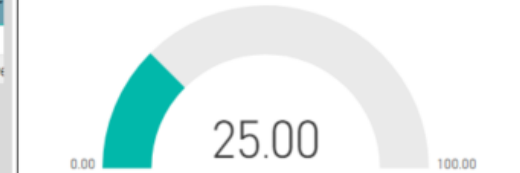
Findings by Rating



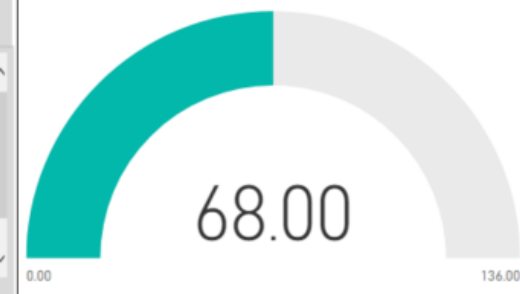
ControlTitle	Control Adequacy	Audit Control Adequacy	Control Effect
Dispatch review control	Adequate	Adequate	Effective
Dispatch review control	Adequate	Adequate	Partially Effective

FindingTitle	Category	Subcategory	Status	Rating
D. The Dispatch clerk signs the driver's trip sheet as evidence that all PODs were returned.	Dispatch review	Dispatch review	Agreed	Serious
B. Invoices are signed by customers as PODs.	Dispatch review	Dispatch review	Agreed	Issues
C. The Dispatch clerk signs the driver's trip sheet as evidence that all PODs were returned.	Dispatch review	Dispatch review	Agreed	Issues
A. The Picker, Checker and Dispatcher sign the invoice as evidence of being...	Dispatch review	Dispatch review	Agreed	Housekeeping

% Complete



Actual Hours vs Planned Hours



Findings dashboard



Finding Dashboard

Drillthrough

Projects

All

Finding Owner

All



2010/06/21

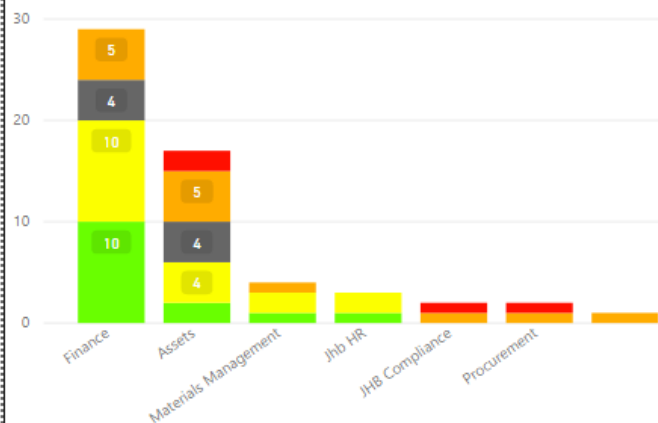
2018/05/23

Displaying only Finding...

Housekeeping

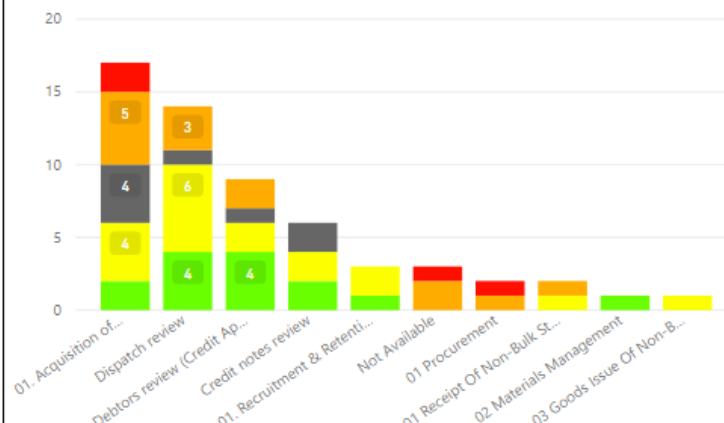
Findings by lvi1, lvi2, lvi3 and Rating

Rating ● Housekeeping ● Issues ● Not Available ● Serious ● Very serious



Findings by Processes and Rating

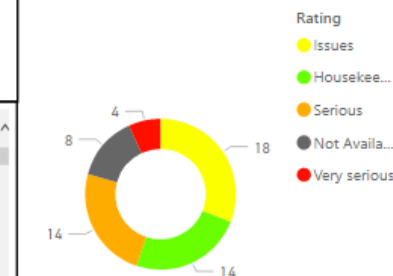
Rating ● Housekeeping ● Issues ● Not Available ● Serious ● Very serious



Findings by Status



Findings by Rating



ProjectTitle	FindingTitle	Category	Subcategory	Status	Rating
Jhb Compliance 201402	Function and power as specified in policies and procedures not adhered to as per delegated authority rules	Regulatory	PFMA	Not discussed	Very serious
Jhb Finance 20180523	Customer did not sign invoices	Dispatch review	Dispatch review	Disagreed	Issues
Jhb Assets 20180409	CAR is not authorised	Fixed Assets	FA Acquisition	Agreed in principle	Serious
FA Acquisition Jhb 201408	General finding	Dispatch review	Dispatch review	Agreed in principle	Serious
FA Acquisition Jhb 201408	Require additional controls to check source of PO and limits of PO	Fixed Assets	FA Acquisition	Agreed in principle	Serious

shboard

Project Detail

Finding Dashboard x

Finding Detail



Customised reporting using SSRS (SQL Server Reporting Services)

SQL Server Reporting Services										
Home > WIP > Motus Risk Management Report V1										
Parent Unit: Johannesburg DataPeriod: July 2020 new										
2.2. CONSOLIDATED INHERENT RISK RATING PER DIVISION										
Risk type	TOP RISKS		Johannesburg							Overall
			Assets	Finance	Inventory	JHB Compliance	Jhb HR	Materials Management	Procurement	
Fixed Assets	Credit notes review	Credit notes review		Critical						Critical
Fixed Assets	Debtors review (Credit Applications)	Debtors review (Credit Applications)		High						High
Fixed Assets	Dispatch review	Dispatch review		High						High
Fixed Assets	Employee	Competency & Training					High			High
Fixed Assets		Job Satisfaction					High			High
Debtors review (Applications)		Policies & Compliance					Critical			Critical
Dispatch review		Recruitment & Retention					High			High
Dispatch review	Fixed Assets	01. Assets may be misappropriated for personal use or sale	Critical							Critical

Historic Residual Rating	Risk Rating Movement
	☆
	☆
	☆
	☆
	☆
	☆
8	↑
9	→
9	↓
9	↑
9	→
9	↓
	↓

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 (tailored for local conditions)
- Total peace of mind

Thank You

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<https://barnowl.co.za/barnowl-knowledge-base/>



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