Analysis of Ministry of Justice Free Legal Aid – Finance, Accounting and Transactions Internal Control Questionnaire

1. Introduction

The questionnaire has 39 questions that were directed at 2 budget programmes related to the provision of free legal aid: **(KPKVK 3603020 – Ensuring the formation and functioning of a free legal aid system and KPKVK 3603030 – Ensuring the provision of free secondary legal aid and mediation services**).

The questionnaire was designed using standard COSO and other principles to assess the status of the Finance, Accounting and Transactions regulating the 2 programmes. Specifically the questions scope covered:

- The Finance Function.
- The Budget Processes.
- Procurement Processes.
- Payroll Processes.
- Revenue Processes.
- Grants and Subsidies.
- Property Management.
- Payments.
- Accounting and Reporting.

This analysis will be restricted to comments on the responses where specific issues have been identified.

2. Findings

The responses were comprehensive and provided good evidence that the internal control arrangements appeared to be sound with for example: segregation of duties; timely budget preparation; good regulation of procurement; and efficient personnel management. The functions assessed were dominated by numerous laws, orders and other primary, secondary and tertiary legal instruments. This rules based approach is normal for the assessed competencies due to the high risks posed by non-compliance with a well structured internal control framework.