

INTERNAL AUDITING'S ROLE WITH REGARD TO HIV/AIDS

Knowledge of Internal auditing regarding HIV/AIDS

Investigate by means of interviews:

- How many people are employed by your organisation?
- Do you think HIV/AIDS is a risk / potential risk to your organisation?
- What do you think is or should be the role of internal auditing regarding this risk / potential risk?
- What role do you think should IIA Inc. and IIA (SA) play in providing members with guidance on handling HIV/AIDS issues?
- What in your opinion should be the chief audit executive's and audit committee's role with reference to HIV/AIDS (refer to King II)?
- Is your internal audit activity directly affected by HIV/AIDS?
- Do you think it is essential for internal auditing staff members to have a general knowledge of HIV/AIDS?
- Do you advice management on risk matters?
- Does this include the risk or potential risk of HIV/AIDS?
- Does your company have a HIV/AIDS policy?
- What is the role of internal auditing regarding this policy?
- Is internal auditing actively involved with the monitoring and managing of HIV/AIDS?
- Are you aware of all the relevant legislation regarding HIV/AIDS?
- Is there someone in the organisation monitoring if the company complies with the legislation and is internal auditing incorporating this in their audits?
- Does your company do prevalence studies?
- What is the role of internal auditing in prevalence studies?
- How often does this happen (plan to happen)?
- Does your company monitor the cost of HIV/AIDS?
- What is the role of internal auditing in this process?

- Is your organisation actively involved with local HIV/AIDS programmes?

Elements of the control environment affected by HIV/AIDS

Personnel commitment to competence

Proof by means of figures that HIV/AIDS has an effect on:

- Employee performance
- Absenteeism (sick leave, illness, attending funerals, *et cetera*)
- Loss of personnel (technical skills, knowledge and experience, insurance)
- Staff turnover
- Replacement worker (recruitment, higher salaries, multi-skill workers)
- Training of new employees (formal and on-the-job)
- Lost productivity

Further investigation by means of interviews:

- Is your company monitoring the above?
- Do you think HIV/AIDS has an effect or potential effect on this?
- Is internal auditing involved with this?
- To what extend?
- Do you think HIV/AIDS has an effect on the morale of the workforce?

Organisational structure

Proof by means of figures that HIV/AIDS has an effect on:

- Absenteeism and loss of key personnel for example supervisors and higher levels
- Burden on management regarding reporting processes, decision-making, co-ordination jobs
- Diminishing competent workforce (less competent people)

- Production disruption
- Replacement of diminishing workforce with machinery / technology

Further investigation by means of interviews:

- Does HIV/AIDS have an effect on the delegation of rights and responsibilities as a result of absenteeism and loss of personnel?
- Does HIV/AIDS have an effect on the day-to-day running of the business?
- Is your company planning to replace workers with technology?
- Does management restructure the organisational structure or co-ordinate tasks as a result of HIV/AIDS?
- What is the role of internal auditing in this matter?

Human resource policies and procedures

Proof by means of figures that HIV/AIDS has an effect on:

- Benefit payment
- Recruitment and training
- Medical aid
- Pension fund
- Prevention training
- Treatment of HIV/AIDS workers
- Higher salaries (remuneration)

Further investigation by means of interviews:

- Is one or more of the following applicable to your organisation:
 - employees live away from home,
 - long-distance transport,
 - middle and upper level employees travel frequently?
- Do you know that these factors have a major effect on the increase of HIV/AIDS?
- Does management know this, and if not, is internal auditing making them aware of this?

- Is the risk of HIV/AIDS incorporated in your HR policies and procedures, for example recruitment procedures, HIV/AIDS prevention training, prevalence studies, treatment of HIV/AIDS employees, employee benefits, medical aid, pension fund, remuneration policies?
- Do you audit adherence to HIV/AIDS legislation as part of your HR audit?
- Do you include HIV/AIDS related issues in HR investigations, for example leave system?
- Does your company monitor the cost of HIV/AIDS for HR management?
- Do you think remuneration of new employees could increase as a result of fewer skilled workers to be recruited?
- What is the role of internal auditing regarding this?
- Does your company measure the cost involved versus appointment of a HIV/AIDS person on the short, medium and long term?
- Do you think HIV/AIDS should be a notifiable disease?
- What is the role of internal auditing regarding HIV/AIDS prevention programs?