

INTEGRATED REPORTING INDEX

IIRC content elements	Major report sections addressing the elements
Organisational overview and external environment	<ul style="list-style-type: none"> • The auditor-general's message • The deputy auditor-general's overview of performance • Who we are • Value creation process • Strategic risks • Conditions under which we operate
Governance	<ul style="list-style-type: none"> • Corporate Governance Framework • External Charters, principles and initiatives that we subscribe to or endorse
Business model	<ul style="list-style-type: none"> • Business model • Our value creation model • Value & benefits of supreme audit institutions
Risks and opportunities	<ul style="list-style-type: none"> • Strategic risks • Our value creation model
Strategy and resource allocation	<ul style="list-style-type: none"> • The auditor-general's message • The deputy auditor-general's overview of performance • Who we are • Value creation process
Performance	<ul style="list-style-type: none"> • Organisation's performance against predetermined objectives <ul style="list-style-type: none"> – Value-adding auditing – Visibility for impact – Viability – Vision and values driven
Outlook	<ul style="list-style-type: none"> • The deputy auditor-general's overview of performance • In the conclusion of each of the strategic goals: <ul style="list-style-type: none"> – Value-adding auditing – Visibility for impact – Viability – Vision and values driven
Basis of preparation and presentation	<ul style="list-style-type: none"> • Reporting profile