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Towards determining the real cost of auditing

About the Author

Mr Roy Ramphal is employed as a senior lecturer, within the Faculty of Management at the University of Johannesburg. More specifically, Mr Ramphal is attached to the Department of QUALITY & OPERATIONS MANAGEMENT which houses qualifications in OPERATIONS MANAGEMENT, QUALITY MANAGEMENT and MANAGEMENT SERVICES. Mr Ramphal plays a leading role in curriculum development of these qualifications on a national basis.

Mr Ramphal had been employed at the then C G Smith Sugar (Now Illovo Sugar) in the position of production superintendent. Part of the experience was to optimise processes. After a period of seven years, he then moved to the Hulett Sugar group where he was firstly employed as Chemical Engineer and then promoted to Specialities Sugars - Production Manager. Once again the experience was in plant optimization and then into ISO 9000 systems. The Specialities Sugar Factory was one of the South African pioneers of obtaining ISO 9000 certification.

He then moved to HULETT ALUMINIUM after working for the sugar division for a period of twelve years. The focus of the job was more on business management and optimising quality and processes in a service related environment.

After a period of two years, Mr Ramphal was offered a position at the then Technikon Witwatersrand, as Head of Department in Quality & Operations Management. Mr Ramphal played an important role of the development of curriculums for Quality, Operations Management and Management Services, and also for a short while, played the added role of QUALITY MANAGER for the institution.

After a period of two and half years, Mr Ramphal left the institution as a full time employee and remained as a part time lecturer whilst joining industry to gain adequate experience in Shared Services towards his Doctorial Studies. This involved working for Trentyre for a period of 18 months and for a short period as Quality Manager for the CSIR shared services division. He was exposed to the Good Year SIX SIGMA training and projects during this period.

He rejoined the university of Johannesburg as a full time lecturer in July 2006.

Mr Ramphal has a number of academic qualifications and will mention the important ones which are: NHD in Chemical Engineering, Diploma in Datametrics, Diploma in Production Management, Management Development Program (MDP), B. Comm, and an MBA. Current study: Doctorial Study – Development of a Quality Model for shared service environments

Mr Ramphal is currently the National President of the South African Society for Quality (SASQ), and Director on SAATCA board and has been recently appointed to serve on the Editorial Board of the Management Today magazine, and as an advisory panel member for Marcus Evans.

Mr Ramphal conducts research in quality management and is a seasoned speaker at many conferences. He has also been involved in making contributions to Books in Operations management.

Abstract

Auditing has the processes of planning, conducting and reporting audits. These processes can impact on the bottom line if mismanaged. This paper seeks to inform the audience on the costs of auditing and areas in which costs can be reduced especially in our present economic climate.

