HMASH

Forensic investigations, internal audit and risk advisory for public and private sector organisations across South Africa.

Our services

Forensic investigations

We investigate allegations of fraud, financial misconduct and procurement irregularities. Our work includes preserving evidence, analysing financial records and documenting findings and recommendations.

Group internal audit

We help boards and audit committees assess governance, controls and compliance through risk-based audits and follow-up reviews of corrective actions.

Risk management

We help organisations identify risks, define risk appetite, develop risk registers and plan for business continuity.

About HMASH

HMASH is an independent advisory and assurance firm. We support boards, audit committees and executive management in strengthening internal controls and making decisions based on evidence.

Our work serves government departments, municipalities, public entities, private companies and non-profit organisations.

Our forensic methodology

Independent, confidential investigations into fraud and corruption; irregular, fruitless and wasteful expenditure; financial misconduct; procurement irregularities; conflicts of interest; ethics violations; and governance failures.

- Preliminary assessments and determination tests
- Evidence collection, analysis and preservation
- Financial analysis and data analytics
- Interviews, sworn statements and affidavits
- Regulatory compliance assessments
- Disciplinary and litigation support
- Expert witness services where required

Our reports present findings, conclusions, root causes and actionable recommendations.

Audit and risk services

Group internal audit

• Risk-based annual internal audit plans

• Governance and control reviews

• Compliance, performance and operational audits

• IT and systems audits

• Supply chain management reviews

• Follow-up audits and monitoring of corrective actions

Our internal audit approach is aligned with the International Professional Practices Framework (IPPF).

Enterprise risk management

• ERM frameworks, risk assessments and risk registers

• Risk appetite and tolerance frameworks

• Control design, improvement and reviews

• Combined assurance models

• Business continuity and disaster recovery planning

• Fraud risk assessments

We help embed risk management into strategic and operational processes.

Company capabilities

Integrated assurance and advisory services to strengthen governance and safeguard organisational assets.

- Complex forensic investigations
- Determination tests into alleged irregular expenditure
- Internal audit outsourcing and co-sourcing
- Risk maturity assessments
- Governance framework development
- Policy and procedure reviews
- Ethics and fraud prevention frameworks

Industries served

Government departments, municipalities, state-owned entities, public entities, education and health institutions, private corporations and non-profit organisations.

Our approach

Our multidisciplinary team brings together forensic investigators, auditors, risk practitioners and governance specialists. We work with boards, audit committees, executive management and regulatory bodies.

- Professional ethics and confidentiality
- Evidence-based findings
- Objectivity and independence
- Regulatory compliance assessments
- Clear, actionable reporting

Governance and regulatory context

Our work addresses South African governance frameworks, including PFMA and MFMA environments, the Companies Act and National Treasury Regulations, alongside applicable internal audit professional standards.

Why choose HMASH?

Independent assessments, experienced forensic and audit professionals, knowledge of public sector regulations, confidential reporting and practical recommendations that management can implement.

Vision, mission and values

Our vision

To be a trusted leader in forensic investigations, audit and risk advisory, recognised for strengthening governance and protecting institutional integrity.

Our mission

To detect and deter fraud and misconduct, enhance internal controls, strengthen enterprise risk management and promote accountability and ethical leadership.

Our values

• Integrity: uphold ethical standards.

• Objectivity: remain independent and evidence-driven.

• Confidentiality: protect sensitive information.

• Professional excellence: deliver technically sound and defensible work.

• Accountability: stand by our findings and recommendations.

Our commitment

Strengthening governance, preventing financial losses, enhancing internal controls and promoting ethical organisational cultures. Your organisation's integrity is our priority.