

PUBLIC SECTOR EDUCATION MODELS IMPLEMENTED IN DIFFERENT COUNTRIES: THE SOUTH AFRICAN CASE STUDY

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01

**Strategic
Leadership Level**



02

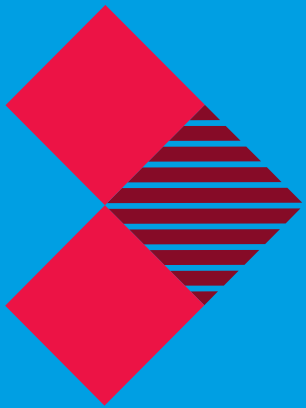
**Mid-tier/ Middle
Management Level**



03

**Entry-level/
Foundational Level**





- SAICA, one of the leading Accounting institutes in the world, offers three reputable and regulated accounting and business designations to suit every skill level – **CA(SA), AGA(SA) and AT(SA)**.
- From a foundational to a strategic level of accounting and business competence, there's a credible SAICA designation to strengthen any finance team.
- Partnership with the Public Sector for capacity building initiatives that results in competent accounting professionals at all levels through education and directed work experience

The South African Public Sector

- 1994 saw a significant transition in the country
- At the same time changes took place in the Public Sector
- The Public Sector mandate broadened to include economic growth, good stewardship of resources, equal education, healthcare, infrastructure development, equal access to housing
- Challenges relating to safety, education, infrastructure development and healthcare still continue today
- Equal education a core focus area
- Professionalization of the Public Sector:
Accounting and broader financial services

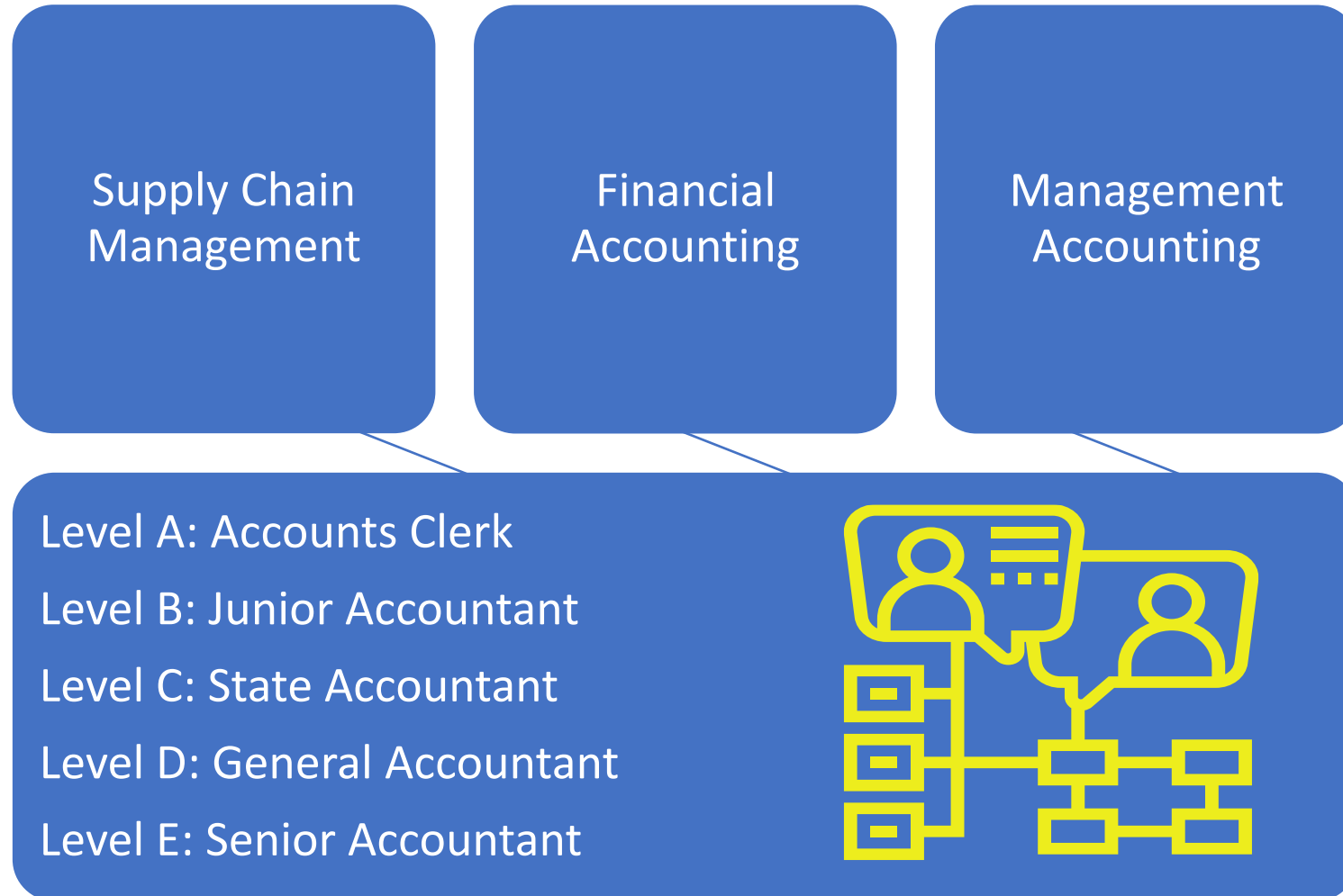


The South African Public Sector



- There are three (3) main spheres of government:
 - ✓ National Government
Treasury, Agriculture, Defence
 - ✓ Provincial Government
9 Provinces: Roads & Transport, Police Services, Housing
 - ✓ Local Government
278 Municipalities: Water supply, Waste disposal, Fire protection
- Departments for accounting and finance have been established within all government spheres

Public Sector: Structure of Accounting and Finance Departments



Public Sector: Accounting and Finance Departments

- Structures created to facilitate capacity building at individual, departmental, provincial and national level
- Standardisation of structure by the National Treasury and Department of Public Service Administration (DPSA)
- Individual pillars for each area of specialisation: Supply Chain Management, Financial Accounting, Management Accounting,
- Different levels within each area of specialisation (Levels A-E): Accounts Clerk, Junior Accountant, State Accountant, General Accountant, Senior Accountant
- Competencies outlined and detailed per specialisation and per level in the National Treasury Technical Competency Dictionary (TCD)
- Job standards and role profiles that link to the TCD created
- The SAICA Competency Framework for Accounting Technicians addresses the need for skills development in the Financial Accounting and Management Accounting disciplines and at Levels 1-3: Accounts Clerk, Junior Accountant, State Accountant

The Education System

- ✓ Within the South African education system, resides the National Qualifications Framework (NQF)
- ✓ The NQF is a single, national, integrated framework for learning
- ✓ Qualifications and skills programmes registered on the NQF are pitched at levels 1-9.
1 = Adult Basic Education & 10 = Doctorate
- ✓ The South African Qualifications Authority (SAQA) is the custodian of the NQF
- ✓ SAQA oversees the registration of qualifications and collaborates with the three (3) quality councils that have been established



The SAICA Accounting Technician Competency Framework

The competency framework identifies and describes the professional competencies (professional values and attitudes, enabling competencies and technical competencies) that a Public Sector Accounting Technician PSAT(SA) should demonstrate at entry point into the profession.

It provides a reference point for current and prospective PSATs(SA), employers and the general public, thus enabling a clear understanding of the foundational professional competencies the AT(SA) has command of as he/she embarks upon their career.

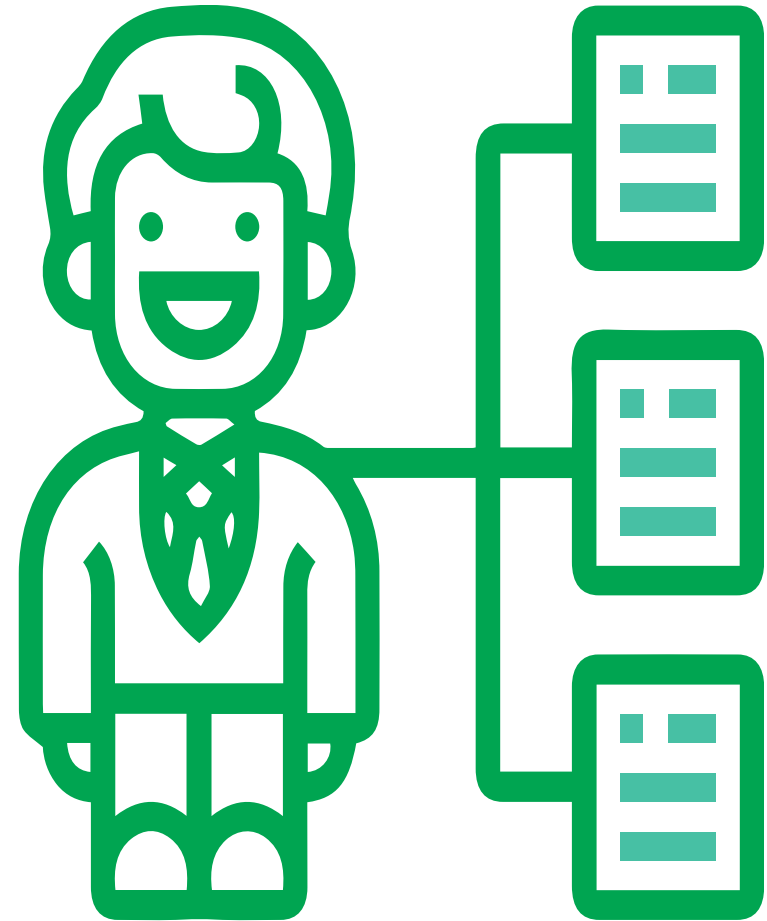
The competency framework is aligned to the National Treasury Technical Competency Dictionary (TCD) for roles at Levels A-C

The competency framework also provides the base upon which the qualifications and work experience programmes for entry to mid-level Public Sector accountants are developed and delivered.

The SAICA Accounting Technician Competency Framework (continued 2)

The fundamental principles guiding the development of the Competency Framework for Public Sector Accounting Technicians are:

1. Operational performance
2. Ethical behaviour & management
3. Professional competence



The SAICA Accounting Technician Competency Framework (continued 3)

Professional values and attitudes

Ethics
Life-long learning
Professionalism

Enabling competencies

Communication
Decision making
Digital acumen
Meeting customer needs
Personal management and team work / leading

Technical competencies

Tailored for the SA Public Sector

The SAICA Accounting Technician Competency Framework (continued 4)

Technical Competencies

- Digitisation to support accounting processes
- Recording and processing financial transactions
- Prepare and record sales and revenue transactions
- Prepare and record purchases and payments
- Manage debtors
- Maintain petty cash records
- Recons, month-end closure and trial balance
- Draft, analyse and interpret financial statements
- Account for property, plant, equipment, payroll and taxes
- Manage cash, assets and inventory
- Budgeting and costing
- VAT
- Business & Personal Tax
- Internal controls

QUALIFICATION CONTENT: PUBLIC SECTOR ACCOUNTING QUALIFICATION

**Certificate: Public Sector
Accounting Technician
NQF Level 3
1 Year (120 Credits)**

- Introduction to Accounting
- Workplace Skills
- Working with Computers
- Professional Ethics
- Budgeting and Reporting
- Making and Recording Payments
- Recording Revenue and Receipts

**FET Certificate:
Public Sector Accounting
Technician
NQF Level 4
1 Year (120 Credits)**

- Communication and Supervision
- Use of Technology in Accounting
- Professional Ethics
- Preparation of Reconciliations and Trial Balances
- Financial Statements
- Recovery of Debtors
- Budget Preparation and Monitoring

**Certificate: Public Sector
Accounting
NQF Level 5
1 Year (120 Credits)**

- Communication and Managing a Team
- Economic Reporting Format and SCOA Classification
- Professional Ethics
- Budget Management
- Accounting for Assets and Inventory
- Financial Reporting
- Internal Control, Internal Audit and External Audit

COMPETENCY-BASED ASSESSMENT APPROACH

- ✓ Students demonstrate their ability to apply the knowledge and skills acquired over the duration of their training.
- ✓ The assessments measure student improvement, track progression in the qualification and establish work-readiness for the labour market.
- ✓ Final assessment is combination of simulations conducted at the end of each unit.
- ✓ The assessment strategy focuses on both formative and summative assessments.
- ✓ Formative assessments are built into the teaching programme and summative assessments are used to assess achievement against the outcomes of the qualification/s at the end of the programme.
- ✓ Assessment is focused on students' ability to demonstrate competence.

Route to Membership: Becoming a Member of SAICA holding the PSAT(SA) Designation



Recognition of learning and work experience gained through institutions other than SAICA and non-accredited workplaces is possible through a Membership RPL process

ACCREDITATION

✓ SAICA is

- ❖ registered with SAQA as a Professional Body and is Quality Assurance Partner to the QCTO
- ❖ delegated authority from the Regulator to accredit education providers to deliver the AT qualifications and employers to provide directed work experience

✓ **Prospective training providers and employers are evaluated against:**

- ❖ Resources, Systems, Expertise

✓ **Required commitment to**

- ❖ Conduct learning delivery,
- ❖ Conduct assessment
- ❖ Provide work experience opportunities

QUALITY ASSURANCE PROCESS

- ✓ **Self-assessment questionnaire:** Allows training providers the opportunity to review and evaluate their own performance against the AT(SA) required standard;
- ✓ **External verification site visit:** Conducted annually, training providers are measured against the accreditation criteria and allowed to retain accreditation if all the quality standards are adhered to. In instances where training providers are found to be non-compliant, a remediation plan is agreed on, sanctions could be imposed or accreditation could be revoked, depending on the severity of the non-compliance;
- ✓ **Monitoring and evaluation of teaching and learning:** Observation is conducted in the classroom to measure the quality of teaching. This could include interviews with students and spot checks of lecturers' preparation documents such as lesson plans;
- ✓ **Assessment spot checks:** Spot checks on live assessments are conducted without the knowledge of the training providers or students. This is to ensure that assessment rules are strictly followed; and
- ✓ **Results verification:** A percentage of all student results are verified by AT(SA) to ensure consistency in marking;
- ✓ **Engagement and Upskilling:** Quarterly engagement and upskilling sessions held with training providers and employers

SUCCESSSES



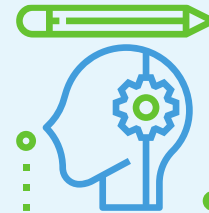
- ✓ **Over 6000 students:** At last count in 2020, in excess of 6000 students had completed the Public Sector accounting qualifications with SAICA;



- ✓ **Fit for purpose qualifications:** Qualifications which were originally developed in 2012, have been reviewed, enhanced, aligned to the TCD and delivered to students nationwide;



- ✓ **Collaboration with funders:** Sector Education Training Authorities (SETAs), National Skills Fund, European Union



- ✓ **Employers:** Students in progress and graduates successfully employed at local, provincial and national government departments



- ✓ **Monitoring and Evaluation:** Positive feedback gained during the monitoring and evaluation process from students, faculty, employers, regulators and education providers

LESSONS LEARNED



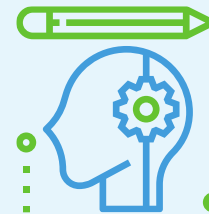
- ✓ **Broaden stakeholder groups for consultation:** Consultation with key stakeholders is key to developing and delivering a fit for purpose qualification;



- ✓ **Avoid over-reliance on summative assessment:** face-to-face learning, e learning, formative assessment and peer review are as valuable a part of the assessment process as is the final summative assessment;



- ✓ **Experiential Learning:** Case studies and simulations help produce a more workplace ready student;



- ✓ **Continuous Professional Development (CPD):** Students and faculty who do not engage in the right quantity and quality of CPD will remain behind the curve.



- ✓ **Never leave students behind:** Implore different teaching and learning strategies to allow students to learn at different paces;



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Thank You

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