

The South African Case: Public Sector Accounting Models

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SAICA, one of the leading Accounting institutes in the world, offers three reputable and regulated accounting qualifications and designations to suit every skill level – **CA(SA)**, **AGA(SA)** and **AT(SA)**.

Strategic Leadership Level



CHARTERED ACCOUNTANT SOUTH AFRICA



Mid-tier/ Middle Management Level



Associate General Accountant (SA)
Accelerating progress and value.



Entry-level/ Foundational Level



accounting technicians SOUTH AFRICA



Introduction to the South African Public Sector

South Africa is a constitutional democracy with a three-tier system of Government and an independent judiciary.

The national, provincial and local levels of Government all have legislative and executive authority in their own spheres, and are defined in the Constitution as interdependent and interrelated.

The public sector includes State Owned Entities (SOEs), Municipalities, National Government, Provincial Governments, Schools, Universities and Agencies.



Accounting in the Public Sector

Public sector accounting in South Africa is driven by the National Treasury Technical Competency Dictionaries (TCDs).

The National Treasury has developed a series of technical competency dictionaries which make up a Competency Framework. This framework covers the major occupational groups in the field of public financial management.

These dictionaries set out a series of descriptions of the skills and knowledge required of a competent practitioner in carrying out a number of standard tasks at various levels of responsibility within the overall function.

A total of 10 technical competencies dictionaries have been developed with the intention of contributing to human resource development in public financial management.



Technical Competency Dictionary (TCD)

The Public Finance Management competency dictionary was produced under a Capacity Building Model for Financial Management project. Following extensive research and consultation covering the following topics:

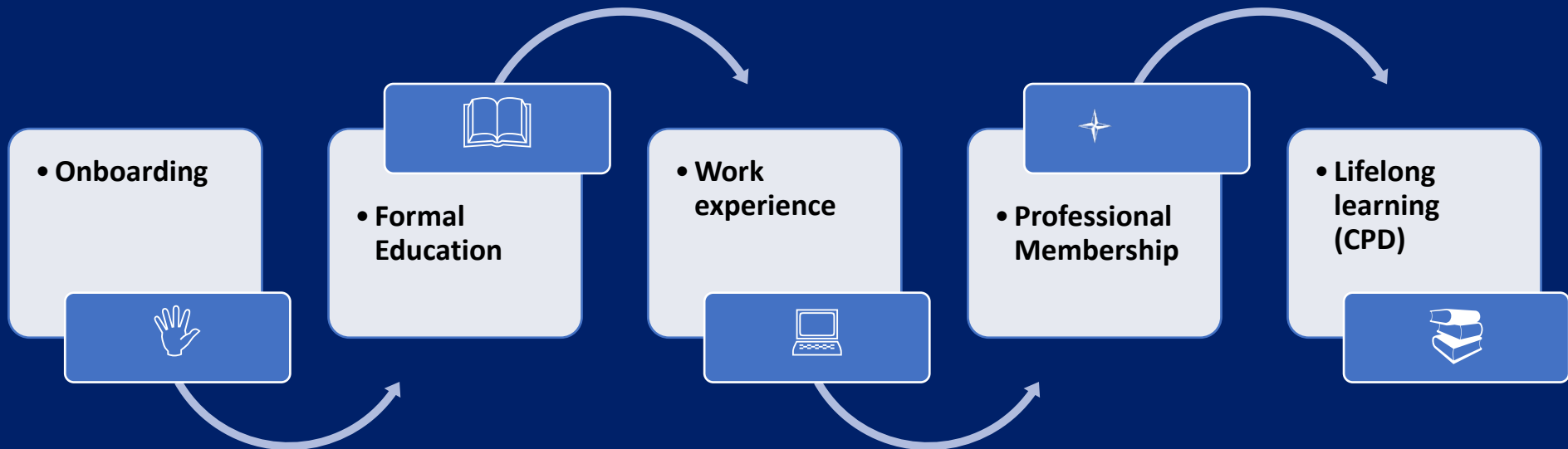
- PFM related legislation
- applicable regulations
- national and international standards
- current practices applied in the workplace

the TCD was developed.

While the final TCD represents the outcome of this extensive research and development process, the document is regularly reviewed and updated to ensure relevance and currency.



The learning journey for public sector accounting professionals



Route to professional membership: Accounting Technicians

MEMBERSHIP MODEL



Certificate Accounting Technician (NQF Level 3) or suitable alternative



FET Certificate Accounting Technician (NQF Level 4) or suitable alternative



Certificate Accounting (NQF Level 5) or suitable alternative qualification



Test of Professional Competence



SAICA Member: Accounting Technician South Africa AT(SA)

REGISTERED LEARNERSHIP (1 YEAR) acquisition of work experience while studying; work experience evidence through a logbook

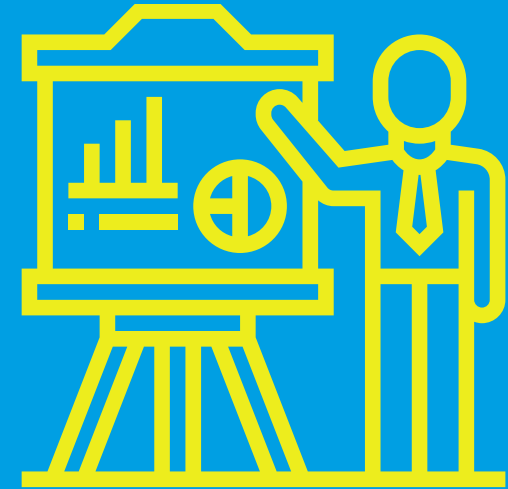
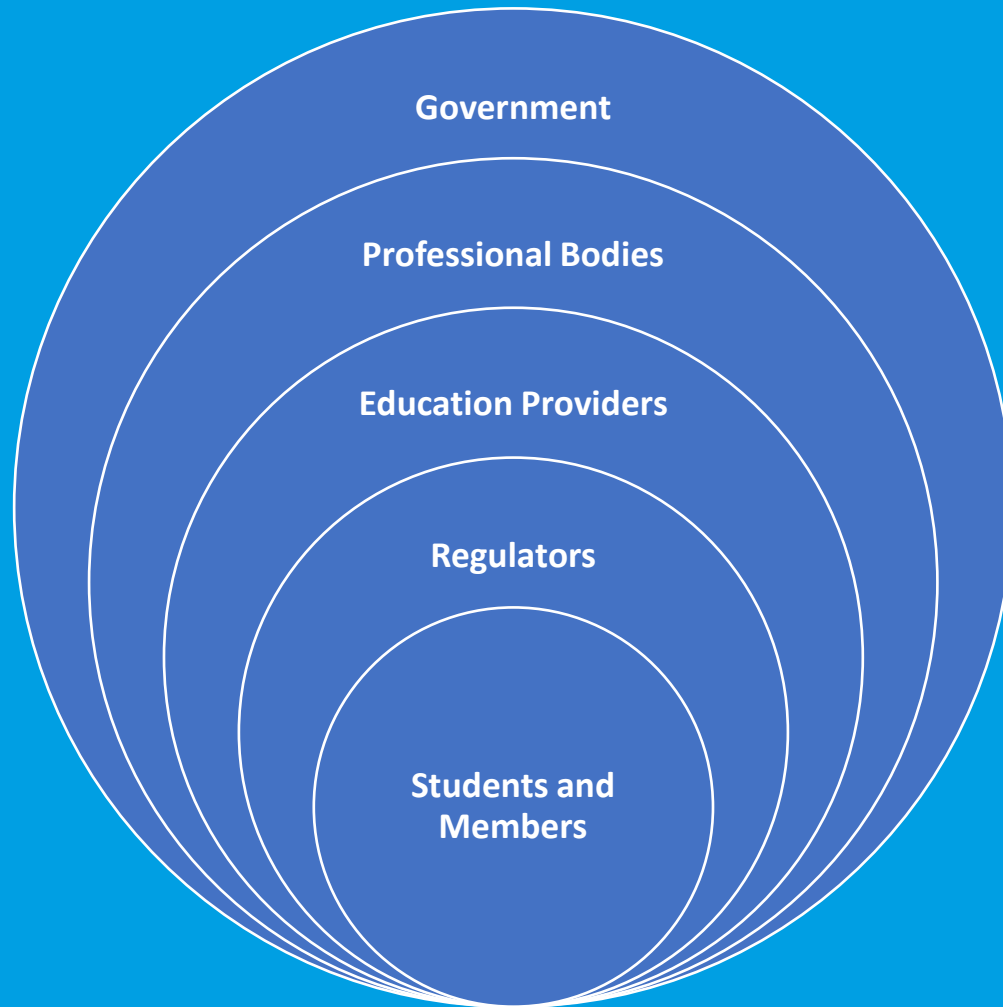


Qualification Development for Public Sector Accountants

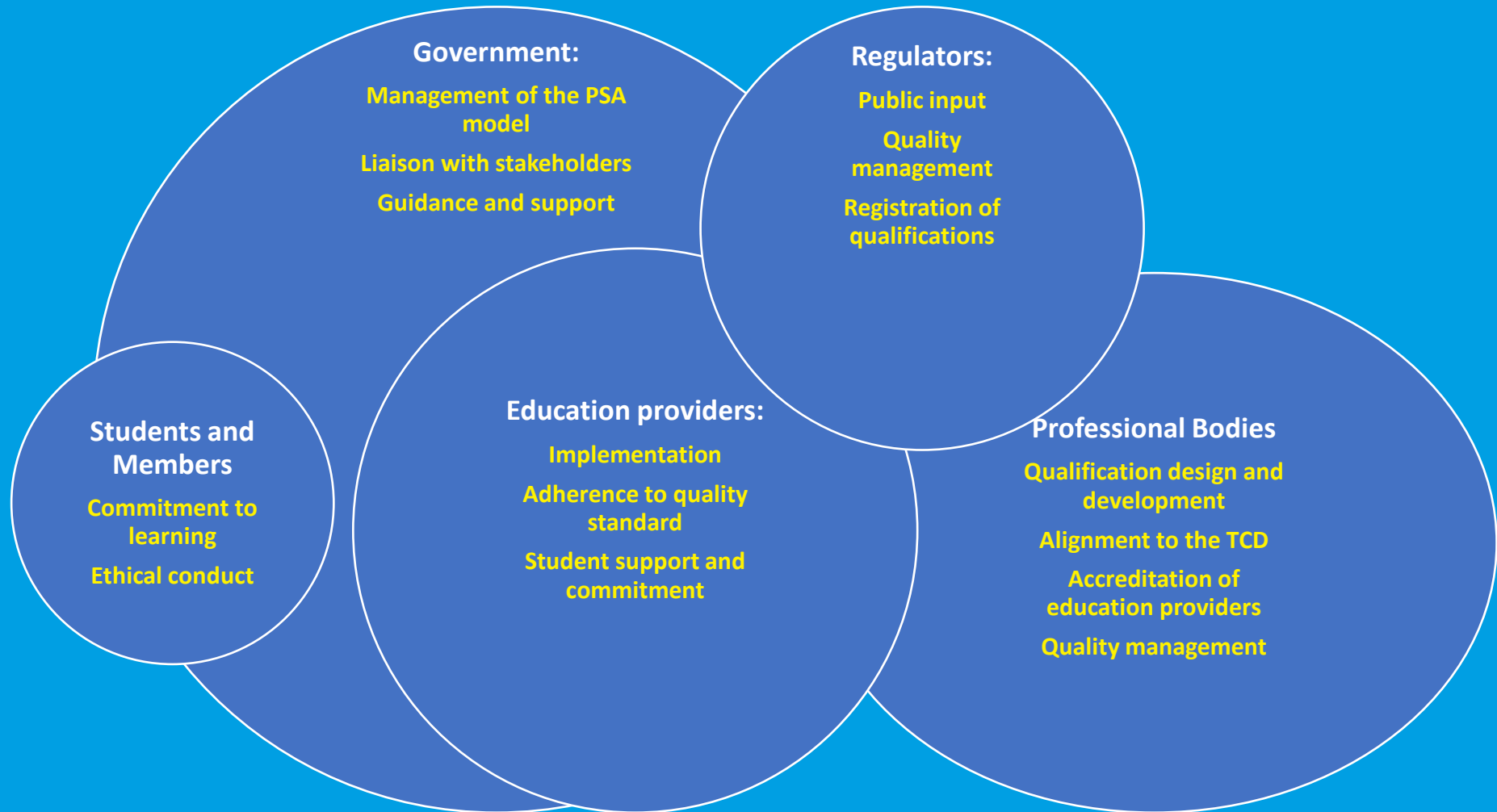
Analyse	Design	Development	Implementation	Evaluation
<ul style="list-style-type: none"> Established a community of expert practitioners (CEP): SAICA, industry experts, National Treasury, local, provincial and national departments – line managers Identification and confirmation of competencies Consultation with employees and employers Advocacy campaign 	<ul style="list-style-type: none"> Learning map Develop SAICA competency framework for public sectors accounting technicians Mapping and alignment to: <ul style="list-style-type: none"> National Treasury Technical Competency Dictionary (TCD) IFAC Competency Framework for Accounting Technicians Teaching and learning strategy Assessment strategy Registration with Regulators 	<ul style="list-style-type: none"> Learning materials Assessments Resource library Digitisation Quality Management 	<ul style="list-style-type: none"> Advocacy, advocacy and more advocacy Accreditation of academic providers Upskilling and reskilling of educators Pilot programme Monitoring 	<ul style="list-style-type: none"> Comprehensive evaluation process across the entire value chain Interviews with students and teachers Analysis of assessment results Stakeholder surveys Diagnostic assessments: students and educators Review of competency framework, qualification design, learning materials and assessments Qualification finalisation and marketing

Review and approval by CEP

Stakeholders



Stakeholder responsibilities



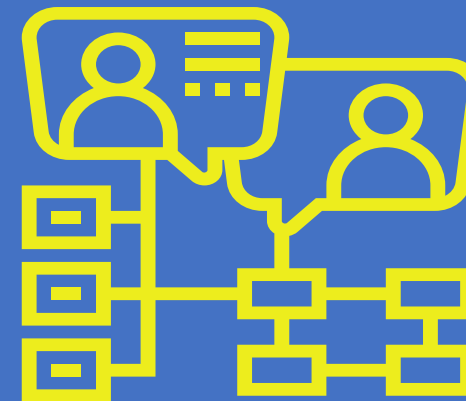
Professionalization of the Public Sector

Supply Chain
Management

Financial
Accounting

Management
Accounting

- Level A: Accounts Clerk
- Level B: Junior Accountant
- Level C: State Accountant
- Level D: General Accountant
- Level E: Senior Accountant



BENEFITS OF PROFESSIONALISATION

As a leading steward of the accounting profession, SAICA equips members with:



Sought-after accounting and business skills to keep them relevant



Enhanced employability and career mobility



Safeguarding professional standards of all its designations



Ensuring the credibility and robustness of all its designations



Regulating its members' professional conduct against the SAICA Code



Providing lifelong learning (CPD) and development to all its members

Lifelong Learning (Continuous Professional Development - CPD)

The SAICA PD policy requires that professionals embrace lifelong learning as accountants of the future are likely to have to learn, relearn and unlearn at a great pace in order to remain relevant.

SAICA's objective of having a CPD policy is to protect the public interest by ensuring that there is a framework within which the members commit to ongoing learning and development throughout their careers by demonstrating the competence required in the roles an accountant performs.

The measurement of lifelong learning, changed from input based (hours) to output based (competence relevant to the role).

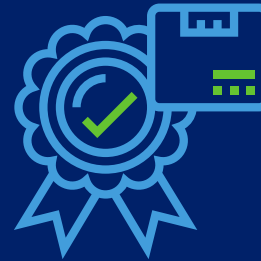
The growth in knowledge and the speed of technological change, coupled with the obsolescence of existing knowledge, means that the qualifying programme of professional education can no longer be seen as a career-long standing statement of professional competence; undertaking role specific relevant CPD activities is essential for members to remain relevant.



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.

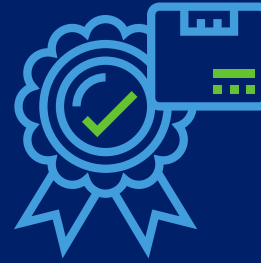


- ✓ **Never leave students behind:** Implore different teaching and learning strategies to allow students to learn at different paces;

Successes



- ✓ **Over 6500 students:** At last count in 2021, in excess of 6000 students had completed the Public Sector accounting qualifications with SAICA; currently over 200 students in progress



- ✓ **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:** National Treasury, Sector Education Training Authorities (SETAs), National Skills Fund, European Union, Private Funders



- ✓ **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



CONNECT WITH US

17 Fricker Road, Illovo, Sandton, Johannesburg,
South Africa

Private Bag X32, Northlands, 2116

AT(SA): Trudy Paul

Email: trudyp@saica.co.za

Mobile: 083 709 2919

**Thank
You**

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