



The Southern African Institute of Government Auditors

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SAIGA



ADVANCING AUDITING AND ACCOUNTABILITY

2017

Performance Evaluation and Reporting (Managing the 3 Es)(Efficiency, effectiveness and economy)

Name of course	Duration	Cost including Vat	Scheduled Dates
Latest developments in Public Finance Management	3	Available by request(In house training)	Available by request

Background:

The Constitution, the Public Finance Management Act, and other key legal documents such as the Treasury Regulations, outline the basic responsibilities of accounting officers, chief financial officers managers and other officials. These basic responsibilities were complimented by numerous regulations, policy documents, standards and best practices. In the last few years in particular new management concepts have been developed and new vocabulary has been introduced: IT Governance, Combined Assurance, ERM Architecture, Root Cause Identification, Red Flagging, IFC's and CSA. King III has implications for the public sector and the Seven Green P's have been added to the Three E's as Carbon Footprints have to be managed.

Managers are expected not only to stay abreast of the latest best practices and benchmarks, but to also to apply them and to effectively respond to the related challenges in their areas of responsibility.

This course:

This course is designed to expose officials to current trends, developments, best practices and benchmarks that enable effective compliance and performance against legislative requirements. Templates, examples and case studies are provided to enhance the content and to provide tangible benefit. Public sector managers need to be given the opportunity to be empowered to face the challenges of the developments referred to above. The course does not attempt to convey full competence with regards to all topics, but to inform managers and enable them to assess when specialist are needed and to communicate effectively with these specialists.

Who should attend:

The course is specifically designed from a public sector perspective and suited for officials of all *three tiers of government*: financial managers, administrative and logistics personnel, internal auditors, audit committee members, accountants, line managers and other role players in the accountability chain. All office bearers who wish to be at the forefront of developments in governance, management and risk management, will benefit greatly from attending this short course.

CONTENT

As for all courses the content is designed around and based on the requirements of the This way SAIGA assists with the implementation of the Public Finance Management Act.

The content of this course which forms part of the Public Finance Management Programme□, is designed around the requirements of the Public Finance Management Act, the Treasury Regulations and the KING III Report and specifically focuses on current developments and best practices that public sector financial managers and support staff should be familiar with. The topics dealt with in this three-day course include:

IT Governance:

- connecting IT with the objectives of the organisation
- dependence on IT for meeting the organisation's objectives
- IT governance and governance at large
- COBIT, VAL-IT - established frameworks for control & value

Combined Assurance:

- Implications for the Audit Committee
- The role of Internal Audit
- Guidance from the King III report
- Drafting the combined assurance plan

Internal Financial Controls (IFC's):

- Reporting requirements
- Guidance from KING III, National Treasury
- Practical Examples

KING III:

- Implications for the Public Sector
- Latest Practice Guides

ERM Architecture:

- Latest trends and best practices
- Maturity models and their implications
- ISO 31000

Business Continuity and Disaster Recovery:

- The objective of Business Continuity Management
- The Business Continuity plan
- Business recovery and disaster recovery

Internal and external audit coordination:

- Why coordinate audits?
- Develop an audit coordination policy
- Typical coordination activities of internal audit services.
- Critical success factors to ensure proper coordination.
- How does coordination fit into the combined assurance

model.

Root cause identification:

- Steps in Root Cause Identifications
- Causal factors
- 7 Secrets of Root Cause Identification
- Case studies

Control self-assessment (CSA):

- Latest trends and best practices
- CSA contribution to Enterprise Risk Management (ERM)

Fraud red flags:

- Creating awareness in the organisations'
- Regular assessment of fraud red flags
- Typical responses to red flags

Carbon footprint:

- What is carbon footprint?
- How is your organisation affected?
- What is a carbon audit?
- Part of corporate social responsibility
- Reporting on carbon footprint
- The green "7-P's"

Whistle blowing:

- The important building blocks for proper whistle blowing
- Responsibilities in a whistle blowing process
- Best practices for the Public Sector

Strategic thinking:

- Understand the techniques required to think strategically
- Think your way through to innovative solutions

- Work with your own preferred mind pattern
- Thinking out of the box
- Apply the concept of strategic intent in your department
- Evaluate your department in terms of its core competencies
- Build a strategic plan for your section or department.

Time spent on the above topics will vary depending on the feed-back received from course participants.

Presenters:

Our presenters are a blend of professional managers, chartered accountants and educators with wide experience in the presentation of courses in the public sector. The high esteem of SAIGA courses has been developed over a number of years by involving only experts in the development and presentation of the CPE opportunities. The presenters have been involved with numerous training initiatives in the public sector and the Public Finance Management Act in particular. They serve on various professional committees and have years of experience in the field of continued professional education and are supported by senior staff.

Certification and accreditation:

This course forms part of the Public Finance Management Programme. For more information on the PFM Programme, visit our website: www.saiga.co.za The Public Finance Management Academy, will issue course participants with a certificate of attendance under the seal of the Southern African Institute of Government Auditors. Participants earn 25 Educational Credits (EC's) for attending this short course. The Public Finance Management Academy maintains a central register where these credits are administered. The ECs provide participants with focus and clearly stated objectives. This assists employers to monitor the continued professional education and training (CPE) progress, and the manner in which their staff is committed to CPE. The PFM Programme is developed and structured on the outcomes based education (OBE) model. This short course and its Educational Credits form part of the requirements for the Portfolio of Short Courses. In order to complete the Portfolio of Short Courses, participants have to meet two basic requirements: earn a minimum of 120 EC's and enroll for and complete an assessment. SAIGA and the Public Finance Management Academy utilise educational and professional experts to function as quality assurers of this course and the course design, structure and material are subject to quality control and

Bookings:

Changes / cancellations: Tax invoices will be issued (faxed and posted) on receipt of your booking. Once a tax invoice has been issued the department will be held liable for payment of the full group course fee. All booking changes or cancellations are charged at R1,539 (R1,350 plus 14% VAT) per booking. No cancellations or changes in booking will be accepted if not received in writing at least 5 working days before the course. Invoices must be paid before the course starts. No certificates will be issued if payment is outstanding. Outstanding payments incur 2% interest per month. Due to the minimal information which banks provide in respect of direct deposits, participant have to fax their deposit slips / electronic transfer slips to the Secretariat and state the invoice number/(s) to which the deposit refers. As required by recent legislation, VAT numbers have to be provided with registration. The Institute reserves the right to cancel a particular course due to unforeseen circumstances e.g. illness of the presenters. Clients will receive full refunds in the event of SAIGA cancelling a course (SAIGA's liability in such event is limited to this refund).

assessment by these experts. National Treasury set up a Validation Board to "accredit" or "validate" short-term training programmes and to address coordination and quality issues which surround the programmes available to existing employees (this Board ceased to operate in 2006). The aims of the validation mechanism were to coordinate activities and to advise departments of relevant programmes which target identified needs and are delivered to a suitable quality. The Short Courses of SAIGA's Public Finance Management Programme was all accredited by the National Treasury's Validation Board until it ceased to operate in 2006

Time schedule:

The daily course program starts at 08:30 and ends at 16:00. On the last day of the course the program ends at 13:00 to accommodate participants' travel arrangements.

The venue:

For in-house courses, the client provides the venue and all refreshments. Venues should be chosen to allow participants to sit comfortably and be able to take notes. An overhead data projector must be installed and the screen visible to all participants.

Costs:

General guidelines for in-house course presentations: Minimum group fees for 20 persons. The Institute charges a group fee per course based on 20 persons. This group fee is payable even if less than 20 persons attend. Should, however, more than 20 attend the extra cost per participant in excess of 20 is considerably lower. Quotations are available on request from the SAIGA Secretariat. Courses are designed to be presented over the number of days as indicated on the first page of this flyer