



SAIGA

The Southern African Institute
of Government Auditors
Advancing Auditing and Accountability

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Government Auditing Specialism Programme (GASP) RULES AND REGULATIONS 2018



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Please note that no Communication should be made directly with the presenters.

All communication relating GASP training, assessment and the qualifying exam must be sent to:
admin@saiga.co.za

GASP AND THE RGA DESIGNATION

The Registered Government Auditor (RGA) is a professional designation registered with SAQA at NQF level 8. All candidates who wish to qualify as RGAs have to enroll and successfully complete the Government Auditing Specialism Programme (GASP).

WHAT IS GASP?

The GASP is a preparation programme for the qualifying exams of the RGA designation. GASP consists of nine Modules which are spread over 8 weeks 'distance' learning and 5 weeks contact sessions, including three summative assessments. Candidates, who successfully complete the GASP, are eligible to register for the RGA Qualifying Examination (RGA-QE).

The Common Body of Knowledge and Skills (COBOKS) for RGAs require that all GASP candidates be registered as trainee auditors for at least the duration of the GASP programme. After a candidate's application has been evaluated positively, the candidate has to register with SAIGA as a trainee auditor. This requirement does not apply to GASP candidates who have already been registered as an RGA trainee auditor whilst working for the AGSA for a minimum period of three years.

A candidate who enrolls for GASP has to meet SAIGA's Government Auditing Experience (GAE) requirements. This means that a candidate who has, for example, completed his practical training programme under the scheme of another professional body (e.g. SAICA articles), is required to convert to the RGA stream and in terms of SAIGA's conversion policy, such candidate has to be registered for at least one term as RGA trainee auditor.

Candidates applying for the GASP are not required to have completed the period of practical training. However, should a candidate pass the RGA-QE, he/she will first be required to complete the practical training period *before* being allowed to register as an RGA.

GASP candidates are required to have some practical auditing experience and are therefore recommended that trainees register for the GASP programme in the second (or later) year(s) of training (at least 18 months of practical experience)

Illustration of road towards the RGA designation:

Educational	Training	Designation
Entry requirement: B Com Accounting (or equivalent)	Register for approved training contract with accredited SAIGA workplace training provider	RGA
GASP programme & assessments		
RGA-QE		



	(i.e. AGSA, Audit firm)	
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The GASP programme requires candidates to:

- Participate in the online programme and attend all contact lectures;
 - Complete all self-study assignments/extended reading;
 - Submit all assignments;
 - Meet the plagiarism requirements (see attached policy);
 - Successfully complete all exams.
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WHAT ARE THE GASP QUALIFYING CRITERIA?

ACADEMIC

Candidates are required to meet the following criteria prior to registration for the GASP:

- Commerce degree or equivalent qualification at NQF level 7 (previously NQF6) obtained from a tertiary institution registered with the Department of Higher Education and Training in South Africa.

The following knowledge fields are required as courses in the undergraduate degree/advanced diploma:

- Financial Accounting (at final year undergraduate level)
- Auditing (at final year undergraduate level)
- Management Accounting / Financial Management
- Taxation
- Commercial / Corporate Law

PRACTICAL

- At least 18 months of practical experience of SAIGA Articles or
- Completed training programme from accredited professional accounting body or
- 3 years of verifiable experience (Recognition of Prior Learning)

GASP 2018

Candidates may enroll for GASP 2018 from the beginning of January 2018 until **29 June 2018**.

The SAIGA Secretariat reserves the right not to offer the GASP in 2018 unless a sufficient number of duly completed, successful applications are received by **29 June 2018**. Thus, candidates are advised to apply as soon as possible to ensure that the programme is presented in 2018.

Successful GASP 2018 candidates are allowed to register for the November 2018 RGA-QE after the results of GASP 2018 assessments are published on Friday, 2 November 2018.

How do I apply and register for GASP 2018?

Applications for GASP 2018 have to be submitted directly to SAIGA Secretariat as soon as possible after the application process opens in January 2018.

Applications, with all required documents and forms attached, must be received by the SAIGA Secretariat no later than **Friday, 29 June 2018**. SAIGA may consider certain late applications but only in exceptional circumstances (for example university examination results

only available after the closing date). Late applications must be accompanied by a letter – certified before a Commissioner of Oath – explaining reasons for the late application. A late application fee is payable.

Applicants are required to submit the following documents (scanned in pdf format) that must accompany the application:

- 1) A GASP 2018 Application Form (all required information filled in)
- 2) A completed GASP Checklist 2018
- 3) Certified copies of transcript indicating final year courses (official documents issued by the tertiary institution)
- 4) Certified copies of the degree/s of the candidate
- 5) If the name on the degree certificate or subject lists is not the name of the candidate due to changes in the name after marriage, a certified copy of the marriage certificate
- 6) A copy of the candidate's ID document.

All documents have to be submitted via e-mail. The duly completed application forms and supporting documents have to be scanned and e-mailed to admin@saiga.co.za

Applicants should ensure that the application forms are fully and correctly completed. For documents submitted in PDF, the file names have to contain the surname of the applicant and a description of the contents of the pdf file (for example: Smith – Degree Certificate; Smith – Subject lists; Smith – GASP Checklist 2018; Smith – Application Form GASP 2018).

Incomplete applications (i.e. forms are not duly completed and signed), including not submitting all the required application documents (degree certificates, subject lists [pre and post graduate], GASP checklist, etc. as required) and where the file names are not in the required format, will be judged as unsuccessful. SAIGA is under no obligation to request the outstanding documents. Therefore, candidates have to make 100% sure that they submit all required documents and that they fill in all the required fields on the application form.

After an initial assessment of the application, the candidate will be invoiced for the GASP application fee. The final result of the GASP application will be communicated to the candidate only after the proof of payment of the application fee has been faxed to the SAIGA Secretariat (012 362-1418) or e-mailed to admin@saiga.co.za

Do I need to be registered as a trainee?

All successful GASP applicants are required to be registered as trainee auditors for at least the duration of GASP.

- If the person registering for GASP 2018 is already registered as trainee auditor (RGA route), no further action needs to be taken.
- If the person registering for GASP 2018 is **not** already registered as RGA/SAIGA trainee auditor, then, after being informed of the successful application for GASP 2018, the applicant has to submit an application to register as trainee auditor with SAIGA. To obtain

the necessary forms on the SAIGA website www.saiga.co.za go to “members” then to “how to become a RGA” and at the bottom of this page under the heading: Forms / documents for use in this section.

Even if a candidate has completed his/her CA training, or another training contract or practical work period, they still have to register as trainee auditors for 2018 to be able to do GASP 2018. The only exception is GASP candidates who have already been registered as RGA trainee auditors whilst working for the AGSA for a minimum period of three years (i.e. they have already completed their minimum RGA/SAIGA traineeship with the AGSA).

How should I approach GASP?

Prior to commencement of the contact sessions, candidates are required to participate in the ‘distance’ learning period of at least 5 weeks, i.e. 2 July 2018 – 10 August 2018. During this period candidate will receive pre-readings, exercises and assignments for all nine modules. It is essential that candidates use this time to revise prior knowledge, actively engage in the pre-readings and complete the required assignments. Candidates that do not meet the minimum outcomes as required during this period will not be allowed to progress to the ‘contact’ learning period. **Candidates must pass all assignments by 50% and submit on time. No late assignments will be accepted.**

Participation in the ‘distance’ learning period, and attendance of the ‘contact’ learning sessions, are compulsory. During the contact learning period candidates will have to do additional reading and self-study and also prepare and submit a number of assignments based on the course contents of particular Modules.

Details will be communicated to candidates during the lectures. Not all Modules will require the submission of formal assignments, as Modules of practical application will take preference.

Successful completion of GASP is determined based on the following criteria:

- A. Participation of the online sessions and attendance of the contact lectures;
- B. Satisfactory submission of all assignments (online as well as contact assignments) on the due date. Late submission of an assignment will result in a **zero mark** being awarded.
- C. The summative assessment mark of 50% per paper.

In line with the admittance requirements for examinations at tertiary institutions, a final mark of **50% per GASP Assessment Paper** is needed to successfully complete GASP and be allowed to enroll for the RGA-QE. As the RGA-QE is an alone-standing separate examination, no marks are carried over from GASP to the RGA-QE.

What are the fees and when are these payable?

The GASP 2018 fees are available on the SAIGA website, together with all other fees relating to registration as trainee auditor, RGA, the RGA-QE, etc. (visit the SAIGA website: www.saiga.co.za go to “members” then to “how to become a RGA” and at the bottom of this page under the heading: Fees payable in respect of this section – 2018/2019 year).

GASP 2018 fees are payable as follows:

- Payable with the application fee: **R1000.00** (VAT incl.) **(R1, 500.00 for late applications).**
- The first payment for GASP 2018 **R7,500.00** (VAT included) is payable before the first lecture starts on **14 August 2018**
- The second payment (final balance) of **R7500.00** is payable by 31 August 2018. (Further payment maximum: **Total GASP Fee R16,000.00**)

RGA-QE registration fees are payable on registration and must be paid before the exams start.

Should GASP not commence due to insufficient entries, the application fee will be refunded to successful GASP applicants. **No refund will be made to unsuccessful candidates.**

In all cases, interest for late payments will be charged at prime plus 5%.

If fees are outstanding, candidates will not be allowed to attend lectures or write the assessments and will not receive results thereof. If the applications reach a certain maximum, candidates whose fees are outstanding will be moved to the waiting list and candidates who pay will move onto the active participants' list.

What are SAIGA's responsibilities?

On receipt of the GASP 2018 registration, SAIGA will evaluate the candidate's qualifications and assess whether or not the candidate meets the COBOKS subject requirements and the three-year degree/diploma requirement. If the candidate meets the requirements, and if the candidate has paid the GASP application fee and faxed proof of payment to SAIGA, SAIGA will communicate the successful application to the applicant.

If the application was unsuccessful, (and provided the application fee was paid), this will also be communicated to unsuccessful applicants. Please note that the application fee is not refundable if the application is unsuccessful.

Where applicable (i.e. if you are not already registered as trainee auditor), successful GASP applicants are required have to submit a trainee auditor application form (with the relevant fees) to SAIGA and the Institute will then also register the applicant as a trainee auditor.

SAIGA will present the actual Modules (including the assessments) at the selected training venues, reproduce material, provide course files, prepare and mark the assignments and assessments and collect and manage the marks.

SAIGA will communicate the results of the GASP to fully paid-up candidates by **02 November 2018** and issue a certificate of completion of GASP to the successful candidates. After candidates are informed that they were successful in the GASP programme, they then have to register for the November 2018 RGA-QE.

ANY ENQUIRIES REGARDING THE GOVERNMENT AUDITING SPECIALISM PROGRAMME (**GASP**) 2018

MUST BE ADDRESSED TO:

THE CHAIRPERSON OF SAIGA'S EXAMINATION BOARD: admin@saiga.co.za

GASP 2018 PROGRAMME AND RGA-QE DATES

The GASP programme comprises of two blocks: (1) online, and (2) contact lectures:

ONLINE:

1. The online learning period: **2 July 2018 – 10 August 2018** (i.e. 6 weeks)
2. All courses are offered online at the same time.
3. Online activities include pre-readings and assignments.
4. Candidates are required to submit all the assignments on the respective due dates, thereby demonstrate time management skills.

CONTACT LECTURES:

Contact lectures are spread over five weeks, from Tuesday to Fridays, commencing on Tuesday, 14 August 2018.

Venue: to be confirmed

WEEK	Date(s)	Module	Topic
1	14 Aug	1	Examination Techniques
	15 & 16 Aug	1	Regulatory Framework
	17 Aug	2	Ethics
2	21 & 22 Aug	3	Auditing Theory & Standards (ISA's)
	23 & 24 Aug	4	Applied (Practical) Auditing
3	28 & 29 Aug	5	Audit of Performance Information (AoPI)
	30 & 31 Aug	6	ICT Auditing
4	4 Sep	7	Forensic Auditing
	5, 6 & 7 Sep	8	IFRS and GRAP
5	11 & 12 Sep	9	Modified Cash Standard (MCS)

GASP ASSESSMENTS:

Date(s)	GASP	Venue
10, 11 & 12 October 2018	Formal Assessment (Three papers of 3 hours each)	TBC

Expected date that GASP Results published: 2 November 2018

RGA-QE:

Date(s)	RGA	Venue
31 October 2018	RGA-QE registration opens	
12 November 2018	RGA-QE registration closes	
21, 22 & 23 November 2018	RGA-Qualifying Examination (Three papers of 3 hours each)	TBC

Expected date that RGA-QE results published: 23 January 2019

