



# SAIGA

The Southern African Institute  
of Government Auditors  
Advancing Auditing and Accountability

# The Southern African Institute of Government Auditors



## The Southern African Institute of Government Auditors

**Is a Professional Institute operating on a non-profit basis to serve the public interest. The acronym of the Southern African Institute of Government Auditors is SAIGA.**

SAIGA was founded on 27 July 1988 and its role and functions are specifically designed to serve the public sector. Since its inception in 1988, SAIGA has served the public sector and society by advancing public accountability in its widest sense.

SAIGA is neither a company nor a close corporation, it is a body corporate not for gain established in terms of its Constitution (legal persona). SAIGA's Constitution is formulated to meet all requirements laid down by the Department of Social Development in its published model Constitution. It operates much like a statutory body, except that it receives no funds from the National Revenue Fund, nor by way of a tax, levy or other statutory money. SAIGA is registered as a Non-profit Organisation (NPO registration number: 045-133 NPO) and as a professional body with The South African Qualifications Authority (SAQA).

As a professional Institute, SAIGA also registers a unique brand of professionals, the Registered Government Auditor (RGA). The RGA is considered the highest qualification in government auditing. Through corporate membership a host of other organisations are affiliated to SAIGA. The corporate membership body of the Institute includes listed companies, educational institutions, audit firms, accountancy firms, public entities and numerous other organisations. All associated organisations share in the progress the Institute makes by advancing accountability. All funds generated by the Institute through its membership fees, enrolment fees and other activities, are used by the Institute to strive towards its Constitutional objectives. Funds are therefore utilised to advance public accountability.



Examples of projects which are funded from SAIGA projects are listed on the next pages:

### Public register of Registered Government Auditors.

The Institute administers a public register of professionals who are entitled to the designation Registered Government Auditor (RGA). The RGA is recognised as the premier qualification/ designation in public sector auditing in Southern Africa and registered with the South African Qualifications Authority (SAQA) at the highest level. All prospective RGAs have to pass a Qualifying Examination and meet certain practical experience requirements before being allowed to register as RGA. Any member of the public dealing with government auditors can assess the free searchable database of RGAs at [www.saiga.co.za](http://www.saiga.co.za) and confirm the RGA status of their auditors.



### A wide range of Publications.

The Institute publishes a number of journals which assist it in achieving its Constitutional objectives and which provide public sector managers, RGAs, the accounting and auditing profession and the public with a forum for uncensored discourse on auditing and accountability related matters.

The publications are distributed free of charge to a wide audience. The Institute does not subscribe to any particular school of thought nor does it exercise any form of censorship or control, thereby promoting free debate and exchange of knowledge.

## SAIGA's journals are:

*The Southern African Journal of Accountability and Auditing Research (SAJAAR).*

This is a refereed, scientific research journal, accredited by the Department of Higher Education and Training. Its objective is to advance scientific debate and discourse on auditing and accountability. Our Editorial Board is comprised of a number of the foremost experts from various South African universities.

## The important role of South Africa's Public Sector.

The fact that almost half of South Africa's gross domestic product (GDP) is generated in the broader public sector indicates just how powerful and economically influential our country's public sector is. The public sector consists of a variety of different organisations many of which dwarf the largest private sector companies. The range spans national and provincial departments, local authorities, public entities, state owned entities and constitutional institutions.

The activities of public sector organisations are so diverse that it is impossible to even begin to fully outline them in a brochure such as this. Furthermore, our country's financial policies that affect all private sector business are developed in the public sector. The presentation of the Annual Budget by the Minister of Finance attracts the attention of the whole country.





Auditing (in the private and the public sectors) is no longer approach different (profit driven as opposed to service delivery driven), but the culture of the public sector, as well as the specific Acts and Regulations are completely different. In addition to this, the public sector accounting standards (GRAP) are different and the ethical codes differ, to mention but a few. The RGA designation/qualification was designed and developed to address these differences. Generic, as the management environment in the public sector now differs substantially from the private sector. Not only is the entire.

The professionals who are specifically educated and trained to audit in the public sector, are known as Registered Government Auditors (RGA) a unique qualification and an interesting career. The RGA qualification provides a springboard to one of the most diverse and rewarding careers in the public financial sectors of our country.

Because the public sector is fundamentally different to the private sector, because different laws, regulations, standards and financial management concepts are applied in the public sector, a unique public sector designation/qualification was developed by the Southern African Institute of Government Auditors: the RGA. The RGA represents the highest designation/qualification in public sector (government) auditing in South Africa. In order to qualify as RGA you have to become a member of the Southern African Institute of Government Auditors (SAIGA).

SAIGA is a professional institute which is registered as a non-profit organisation with the Department of Social Development. The South African Qualification Authority Board has recognised SAIGA as a professional body for the purposes of the National Qualifications Framework Act, Act 67 of 2008. The professional designation “Registered Government Auditor” (RGA) is also registered on the National Qualifications Framework (NQF) for the purposes of the NQF Act of 2008. The RGA is recognised as the highest level of professional qualification within public sector audit. The RGA is one of only a few professional qualifications that are recognised by the Auditor General South Africa (AGSA). This not only assures an attractive career in the AGSA, but also has positive effects on the professional’s remuneration.

Registered Government Auditors (RGAs) are the professional experts who audit pension pay outs to our senior citizens, grants to the poor, road and transport expenses, money spent on major infrastructure projects such as the Guarani, dams, roads, bridges and railways. RGAs also audit water boards, gambling boards, tourism boards and other regulators. The list of unusual and challenging engagements is extensive. Even expenses incurred by our country’s highest office bearers, such as our Ministers, MECs, Local Councillors and our country’s President, are subject to the scrutiny of RGAs. RGAs also conduct performance audits, a unique type of audit not carried out in the private sector. During performance audits RGAs establish whether or not the organisations have performed according to predetermined objectives, and if the entities are managing their affairs in an efficient, effective and economical manner. It is difficult to imagine a more interesting and varied career in auditing than the career of the RGA working in the Auditor-General South Africa (AGSA). The AGSA has also investigated the multi billion rand Arms Deal, alleged fraud and corruption and other financial scandals that effect the public interest qualify as RGA you have to become a member of the Southern African Institute of Government Auditors (SAIGA).



# HOW TO BECOME A RGA?



## GOVERNMENT AUDITING SPECIALISM PROGRAMME (GASP) AND THE REGISTERED GOVERNMENT AUDITOR (RGA) DESIGNATION.

The Registered Government Auditor (RGA) is a professional designation registered with SAQA at the NQF level 8. All candidates who wish to qualify as RGAs have to enrol 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 RGA's requires 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 year 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).**





## GOVERNMENT AUDITING SPECIALISM PROGRAMME (GASP)

GASP entry requirements are broken-down into the following phases:

### 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).

**The following has to accompany the application and be sent to [admin@saiga.co.za](mailto:admin@saiga.co.za) (scanned in pdf format).**

- A GASP Application Form (all required information filled in).
- A completed GASP Checklist.
- Certified copies of the subject lists (official documents issued by the tertiary institution).
- Certified copies of the degree/s of the candidate.
- 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.
- A copy of the candidate's ID document.

Successful completion of the Government Auditing Specialism Programme (GASP) is a formal requirement that all persons who wish to qualify as RGA have to meet. The Government Auditing Specialism Programme is designed to address certain shortcomings in the academic programmes of tertiary institutions. Currently the universities' academic programmes do not include all the public sector topics that form the foundation of the government auditor's competencies. For example:

The PFMA, the Treasury Regulations, the MFMA, GRAP, GAMAP, the National Treasury's Guide on How to Prepare Annual Financial Statements for Government Departments, the Public Audit Act, and performance Auditing, forensic auditing, auditing of performance information.

To successfully complete GASP, required minimum of 50 % pass on each paper must be achieved and the overall aggregate must be 50%.

## REGISTRATION

The GASP programme registration opens in January of each year and closes end of June. Exact dates for our yearly programme are available on our SAIGA website [www.saiga.co.za](http://www.saiga.co.za).

The Qualifying Examination for RGAs: RGA-QE

All prospective RGAs have to pass the Qualifying Examination for Registered Government Auditors (RGA-QE) with a required 50 % pass per Paper and aggregate pass rate of 50%. The RGA-QE consists of 3 four-hour written examinations papers which are reviewed and evaluated by the Institute's Examination Board (EB).

After passing the RGA-QE and completing three years of GAE, the candidate has to apply to the Southern African Institute of Government Auditors for registration as a RGA and to pay the necessary registration fees. After registering, the RGA has a professional duty to maintain his/her competence levels and to stay informed of current developments. This is achieved through a compulsory system of continuing professional development (CPD) which conforms to international standards set by the International Federation of Accountants.



## THE RGA QE Composition

### PAPER 1:

The first paper focuses on the regulatory framework for government auditors. The PFMA, MFMA, Treasury Regulations, Public Audit Act, the Constitution, INTOSAI Code of Ethics, current developments in auditing, the King Code of Corporate Governance as applicable to public entities.

### PAPER 2:

The second paper focuses on public sector accounting topics. GRAP for departments and local authorities, preparing annual financial statements for government departments, basic accounting principles.

### PAPER 3:

The third paper focuses on government auditing and related topics. International Accounting Standards (IAS), IAS applied to the AGSA's audit manuals, performance auditing, auditing of performance information, forensic auditing and information technology- auditing perspectives.

To successfully pass the RGA QE, a 50 % required pass mark on each paper must be achieved and the overall aggregate must be 50%.

The successful completion of a three-year degree / diploma, including the specified subjects, and the successful completion of the Government Auditing Specialism programme (GASP) is a prerequisite for writing the RGA-QE, but the completion of the practical requirement is not. This means that candidates can write the RGA-QE during their period of practical training.





## International Opportunities.

Working in the AGSA is not limited to South Africa. The South African Auditor-General has been awarded the audit of a number of international organisations, such as the World Health Organisation and the United Nations. Appointments such as these provide an opportunity for the staff of the AGSA to also work overseas.

## Opportunities in the broader Public Sector.

The careers of RGAs are not limited to the AGSA. Due to their extensive competencies in public sector financial management, many RGAs are employed in senior positions in public sector organisations such as Chief Financial Officers, Chief Audit Executives, and Compliance Officers etc.

## Opportunities in the Private Sector.

Neither does the RGA qualification mean that you are limited to working in the public sector. The Public Audit Act allows the AGSA to use private sector audit firms to assist the Auditor-General in performing audits.

NOTES



# The Southern African Institute of Government Auditors

## Contacts

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