

# The Southern African Institute of Government Auditors

Policy and Requirements for the  
Continuing Professional Development (CPD)  
of Registered Government Auditors (RGAs)  
in South Africa

2015



[www.saiga.co.za](http://www.saiga.co.za)

**SAIGA**  
ADVANCING AUDITING AND ACCOUNTABILITY



## EXECUTIVE SUMMARY

Members of a profession must have accepted a moral duty towards the profession and must be committed to expand and update their knowledge on their particular area of expertise and other related areas.

Continuing professional development (CPD) is defined as the processes by which professionals maintain, develop and expand their knowledge, skills and attitudes with specific reference to their fields of expertise. CPD are learning activities that maintain and develop capabilities to enable the Registered Government Auditor (RGA) to perform competently within his/her professional environment and to contribute towards the development of the profession and the service to the public interest.

The responsibility for ensuring the development of competence to function as RGA lies primarily with each individual RGA. RGAs must therefore take necessary steps to identify relevant and applicable CPD activities.

The specific compulsory CPD requirements for RGAs are:

- Over a consecutive four-year period accomplish 180 hours of CPD activities, half of which should be confirmable by an authoritative external source (from the RGA's point of view).
- RGAs are encouraged to record a minimum of 20 hours per year (1 April to 31 March).

SAIGA's CPD for RGAs is not a voluntary activity, but it is **compulsory** and it will be subject to formal monitoring, based on the information submitted by RGAs through the SAIGA website.

## CONTENTS

TOPIC	PAGE
Executive Summary	2
Background	4
Definition of CPD	5
Important principles of CPD	6
INTOSAI guidelines for CPD	7
CPD rules for RGAs	7
Examples of CPD activities	8
Institutional responsibilities	9
CPD enforcement	11
Specific CPD rules	12
Relaxation from the basic CPD requirements	13
Classification of CPD activities	13
- Research and related activities	14
- Development of the auditing profession	14
- Formal structured training interventions	15
- Self-study, reading and professional self-development	15
COBOKS fields	16
Verifiability	16
CPD information required	16
Explanatory notes	18
Explanation of SAIGA's CPD logo	20

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# CONTINUING PROFESSIONAL DEVELOPMENT

Version 2/2007



## Background

Attempts to define a profession can be traced back as far as 1900. Scholars such as Spencer in 1900 and Thomas in 1903 took the first steps to codify the criteria by which a profession could be identified.

The work of the following authors still forms the basis of our understanding of a profession and the informed researcher recognises fundamental statements made by these pioneers in the current institutional pronouncements of our accounting and auditing profession.

- Carr-Saunders (1928)
- Cogan (1953)
- Elliott (1972)
- Schein (1972)
- Houle (1980)
- Jarvis (1983).<sup>1</sup>

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## <sup>1</sup> **References:**

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## **Continuing Professional Development for Registered Government Auditors**

These scholars have identified the following aspect as a fundamental criteria that identifies an individual as member of a profession.

***“Members of a profession must have accepted a moral duty towards the profession and must be committed to expand and update their knowledge on their particular area of expertise and other related areas.”***

Therefore, without this commitment for life-long learning, the individuals concerned cannot claim professional status.

Although this commitment has existed over the decades, formal codification thereof is a fairly recent phenomenon. Audit failures and the resultant court cases in particular, have highlighted the fact that even at the highest levels, members of the profession have neglected their duty to keep abreast of current developments and abused the public trust by offering services they were ill-equipped to deliver. In many court cases the problematic of what constitutes reasonable continuing professional development was also debated.

These are some of the reasons why continuing professional development (CPD) is now codified in the professional standards of the International Federation of Accountants and its various related professional bodies.

Today, the global trend in the accounting and auditing profession is to require professionals to engage in life-long learning and to ensure that members of professional bodies are able to perform their professional responsibilities in the public interest.

The International Federation of Accountants (IFAC) prescribes that member bodies implement a continuing professional development (CPD) requirement as an integral part of a professional accountant's continued membership. This requirement also contributes to the government auditing profession's objective of providing high-quality services to meet the needs of the public and to serve the public interest.

### **Definition of CPD**

In the above context, **continuing professional development is defined as the processes by which professionals maintain, develop and expand their knowledge, skills and attitudes with specific reference to their fields of expertise.** Consequently, CPD activities are relevant, verifiable and measurable learning outcomes. CPD are learning activities that maintain and develop capabilities to enable the Registered Government Auditor to perform competently within his/her professional environment and to

contribute towards the development of the profession and the service to the public interest.

The Auditing Standards of the International Organisation of Supreme Auditing Institutions (INTOSAI) require that the auditing professional engages in continued professional education (CPE) which, given a somewhat broader context, is referred to as continuing professional development (CPD) in this document. Based on the INTOSAI principles, the CPD requirement is discharged jointly by the Supreme Audit Institution (SAI) as well as the professional him/herself.

INTOSAI standards also require that the SAI (in South Africa the Auditor-General) should take adequate steps to provide for continuing professional development of its personnel, including, as appropriate, provision of in-house training and encouragement of attendance at external courses. The Auditor-General therefore plays an important role in the continued professional development processes of the Registered Government Auditor.

### **Important principles of CPD**

A number of important principles therefore underlie the Registered Government Auditor's CPD system:

- The responsibility for developing and maintaining competence rests primarily with each Registered Government Auditor.
- The CPD system for RGAs is compulsory (mandatory).
- The compulsory CPD applies to all RGAs, whether in the employ of the Auditor-General, private sector audit firms, academia, the public sector, private practice or any other field.
- The compulsory CPD system comes into effect on 1 April 2007 (start of the 2007 financial year as both SAIGA and the Auditor-General have 31 March year ends). The CPD requirements are based on a four-year cycle and the first cycle therefore extends from 1 April 2007 to 31 March 2011.
- SAIGA takes the responsibility to develop a system for the monitoring of the individual RGA's CPD (this system will be web-based and will provide for the electronic capturing of CPD activities).
- The system of CPD is supported by the provision of appropriate sanctions for failure to meet the CPD requirements.
- All CPD rules are, where necessary, subject to the approval and interpretation by the Institute's EXCO.

### **INTOSAI guidelines for CPD**

## Continuing Professional Development for Registered Government Auditors

The INTOSAI Auditing Standards which apply to continued professional education and more specifically to individuals are listed below. The term "SAI personnel" is substituted by "RGAs":

- RGAs should possess suitable academic qualifications and be equipped with appropriate training and experience.
- RGAs should have a good understanding of the government environment, including such aspects as the role of the legislature, the legal and institutional arrangements governing the operations of the executive and the charters of public enterprises.
- RGAs must possess an adequate knowledge of
  - the SAI's auditing standards, policies, procedures and practices.
  - financial systems, accounting records and financial statements
  - knowledge of applicable legislation and executive orders affecting the accountability of the audited entity.
  - areas as administration, management, economics and the social sciences.

RGAs have to record all continued professional development related activities with effect from 1 April 2006 and from 1 April 2007 report these according to the format as communicated to them by the Institute from time to time.

Apart from the mandatory CPE review and monitoring of RGAs, to implement the INTOSAI continuing professional education standards, SAIGA will review the steps taken by the Auditor-General to meet the INTOSAI CPE standards.

### The CPD rules for RGAs

The specific compulsory CPD requirements for RGAs are:

- **Over a consecutive four-year period accomplish 180 hours of CPD activities, half of which should be confirmable by an authoritative external (from the RGA's point of view) source.**
- **RGAs are encouraged to record a minimum of 20 hours per year (1 April to 31 March).**

The responsibility for ensuring the development of competence to function as RGA lies primarily with each individual RGA. RGAs must therefore take necessary steps to identify relevant and applicable CPD activities.

CPD is defined as the processes by which professionals maintain, develop and expand their knowledge, skills and attitudes with specific reference to their fields of expertise.

### Examples of CPD activities

Based on the above definition, the most purest CPD activity constitutes research directed at auditing topics. However, a host of other activities can contribute towards the CPD objectives. Without limiting the forms of acceptable CPD activities, some examples are provided below:

- research activities in the fields of accounting and auditing
- enrolment and study at registered tertiary institutions
- serving on professional and institutional committees and other working groups
- formulating articles, lectures, policies, etc, to be published in various mediums (manuals, journals, newspapers, etc.)
- attendance of formal courses by SAIGA's Public Finance Management Academy™ (part of the Public Finance Management Programme™)
- attendance of other formal courses providing certification
- attendance of other courses on public or private sector accounting and auditing
- attendance of and participation during in-house training activities and interventions
- formal on-the-job training
- preparation of technical and informative submissions, presentations, proposals and other technically based activities
- membership and active participation in the activities of audit committees, technical and other committees
- attendance and participation in conferences, lectures, workshops, information sessions, formal discussion groups
- reading of articles, books and other publications related to auditing and accounting in general.

The Qualifying Examination for Registered Government Auditors requires recently qualified RGAs to invest substantial time in order to prepare for the examinations. These preparations can be recorded as CPD. A specific option "Preparing for the RGA-QE" is therefore provided for under the option "Formal structured training intervention" (refer to comments regarding the nature of CPD activities late in this document). As this particular CPD-class ("Formal structured training intervention") has no limit on the hours recorded, recently qualified RGAs will find it easy to comply with the CPD requirement in the first two years after qualification.

## Continuing Professional Development for Registered Government Auditors

SAIGA will monitor the CPD requirements by randomly selecting a percentage of RGAs and confirming their CPD record (made by means of web-based entries).

RGAs should acknowledge the fact that the CPD system will be further developed over time and further requirements and practical issues regarding the monitoring will be communicated to RGAs from time to time.

### **Institutional responsibilities**

The International Federation of Accountants has called on its member bodies and professional institutes to facilitate access to CPD opportunities and to assist professional members in meeting their professional CPD responsibilities.

In this regard SAIGA has, over the past number of years, taken various steps to discharge its responsibilities in this regard and to develop formal structures and processes:

- In 1997 SAIGA founded the Public Finance Management Academy™

Its objectives are:

- To provide high quality, affordable continued professional education in the form of short courses which are tailor-made for the public financial manager in all spheres of government and the government auditor.
- To advance the concepts emphasised and introduced by the *Public Finance Management Act* (and the MFMA) and supporting conventions such as the *Treasury Regulations*.
- To provide for a program of short courses which will allow participants to develop their professional careers and their CVs and to have certified evidence of their education and training record.
- To liaise and co-operate with tertiary institutions and other training providers in order to build capacity for continued professional education opportunities and to provide high quality education and training opportunities based on generally accepted academic norms and standards and the outcomes based education (OBE) model.
- To enable employers to identify and assess employees and potential employees with relevant experience.
- To inform participants of continued professional education opportunities which are in harmony with the developments in

## Continuing Professional Development for Registered Government Auditors

respect of statutory performance management, auditing and public accountability.

- To maintain a register of participants and their continuing professional development (CPD) records.
  - To provide formally structured learning activities which are verifiable and supported by certification.
  - To provide for continued professional education for the Institute's own members as is expected from professional associations in terms of relevant legislation.
  - To offer training interventions that facilitate skills & knowledge transfers by applying SAIGA's unique STEPs™ (Skills Transfer & Educational Programmes) approach.
- The Public Finance Management Academy™ has developed a unique public sector related Programme: The Public Finance Management Programme™ (PFMP).
    - The PFMP consists of a number of short courses specifically designed to focus on the requirements of the public sector. This Programme is a contribution of the Southern African Institute of Government Auditors to assist with the implementation of the many new and advanced concepts introduced by recent legislation and to meet the challenges that our country faces with its commitment towards improving our accountability framework. The PFMP is developed and structured on the outcomes based education (OBE) model.
  - The PFMP's Portfolio of Short Courses are formally structured and verifiable CPD activities. The Portfolio is continuously expanded and developed. These CPD activities are available on scheduled dates in centres and venues that advance educational and learning climates. The SAIGA CPD activities are also available on request for in-house presentations. Full details are available on the SAIGA website ([www.saiga.co.za](http://www.saiga.co.za)).

### CPD enforcement

SAIGA's CPD is not a voluntary activity, but it is *compulsory* and it will be subject to formal monitoring, based on the information submitted by RGAs through the SAIGA website.

The basis for this enforcement lies on three levels as set out below:

- Professional obligations

## Continuing Professional Development for Registered Government Auditors

All Registered Government Auditors are professionals and thereby accept the moral duties and responsibilities towards the profession, and the public interest in their field of expertise. From this perspective CPD is already a prerequisite that every RGA has to account for.

- Constitutional requirements

All members of the Southern African Institute of Government Auditors are subject to the requirements of the Institute's Constitution. The SAIGA Constitution provides amongst others the following:

Firstly, the Institute's Executive Committee shall have the powers in the name of and on behalf of the Institute to issue, supplement, amend, apply and repeal by-laws and domestic rules which are binding on all members, provided that such by-laws and rules are not inconsistent with this Constitution and to temporarily suspend or expel a member or take other appropriate disciplinary steps if that member, in the opinion of the Executive Committee, is guilty of misconduct or by means of acts and omissions prejudices the esteem of the Institute.

Secondly, full membership is only granted to persons who are able to apply the principles and techniques of government auditing efficiently.

Thirdly, a person shall cease to be a member of the Institute, if he/she fails, after receiving reasonable notice thereof in writing, to provide the Secretariat with his/her latest qualifications and record of practical experience or other necessary information in the manner required by the Executive Committee and if, in the opinion of the Executive Committee, it is clear that he/she has no longer any interest in advancing auditing and accountability.

- Requirements of the Institute's Common Body of Knowledge and Skills

The Institute's Common Body of Knowledge and Skills (COBOKS) was issued in terms of the Constitution, following due process and it is therefore binding on all members. The SAIGA COBOKS (section VI) incorporates as an inherent element and membership requirement, the concept of continuing professional development and certain minimum detail.

Based on the above three conditions and the related decisions taken by the Executive Committee, the continuing professional development concept is enforceable upon all SAIGA members.

Where the Institute has to spend a disproportionate amount of time and effort towards any particular member's CPD compliance, including reminders to log the CPD, investigating a member's records, correspondence regarding non-compliance, etc. such member may be required to pay a certain fee towards the recoupment of these costs as a requirement of continued membership.

## Specific CPD rules

The basic CPD rule in the Common Body of Knowledge and Skills for RGAs determines that: **over a consecutive four-year period a RGA has to accomplish 180 hours of CPD activities, half of which should be confirmable by an authoritative external (from the RGA's point of view) source.**

More specific rules have been passed to allow for:

- Maximums with regard to certain categories of CPD activities
- Specific reporting formats (electronic on-line logging of CPD hours).

In addition to the electronic record compiled by information submitted by the RGAs, every RGA is responsible to retain accurate records and documents of his/her CPD activities and provide upon request by the Institute, sufficient evidence to support their compliance with the Institute's CPD requirements and the information submitted by them.

## Relaxation from the basic CPD requirements

Members of the public and specific organisations rely on the RGAs' designation / qualification. As a professional designation it "guarantees" to a certain extent that the persons displaying the "RGA" meets certain minimum requirements (based on the Institute's Common Body of Knowledge and Skills). This implicit statement of professional competence provides the RGA with a competitive edge when offering professional services or when seeking for employment in the fields encompassed in the RGA's Common Body of Knowledge and Skills. Based on the above, each RGA has to engage in CPD.

None withstanding the above, SAIGA recognises that there may be special circumstances that could be taken into account when determining the required level of CPD activities of certain RGAs. In such cases the RGA has to apply in writing to the Institute for a relaxation of the basic CPD requirements. A detailed motivation has to accompany such application. The Institute will provide a prescribed form for these purposes. Due to the public interest aspect mentioned above, the searchable database of RGAs (on the SAIGA website) will show the relaxed CPD status of a RGA.

## Classification of CPD activities

SAIGA has laid down certain detail CPD rules (and limits) to ensure that the CPD activities of RGAs cover the widest possible spectrum of the required knowledge, skills and attitudes.

It is important to remember that the crux of the CPD system is for RGAs to engage in activities that develop the professional in his/her field of expertise. Therefore only activities that are related to specific knowledge and skills as

## **Continuing Professional Development for Registered Government Auditors**

described in the SAIGA's Common Body of Knowledge and Skills (COBOKS for RGAs) may be claimed as CPD activities.

## Continuing Professional Development for Registered Government Auditors

The limits given below refer to the number of hours that can be claimed in respect of a four year CPD cycle of 180 hours.

I	Research and related activities	(unlimited)
II	Development of the auditing profession	(100 hours)
III	Formal structured training interventions	(unlimited)
IV	Self-study, reading & professional self-development	(30 hours)

### **I Research and related activities**

Specific description:

- Article in scientific refereed journal (for example: *Southern African Journal of Accountability and Auditing Research*)
- Textbook or other publication addressing the RGA's field of expertise
- Article in popular scientific journal (for example *Auditing SA*)
- Article in financial press (for example *Finweek*, *Business Report*)
- Drafting of Position Paper
- Chair or leader of a research team
- Member of a research team
- Drafting of Regulations
- Drafting of Policy documents, Green Papers
- Preparation of technical and informative submissions
- Drafting of legislation
- Public comment (for example on radio / television)
- Written comments on proposals
- Other (specify)

### **II Development of the auditing profession**

Specific description:

- Official office bearer of a professional body
- Committee member in a professional structure
- Editor of a publication in a related field of expertise
- Member of an editorial board of a publication in a related field of expertise
- Public appearance and debate
- Membership on technical committees
- Member of an audit committee
- Contractor to deliver professional development services to SAIGA
- Member of a professional accounting or auditing body other than SAIGA
- Other (specify)

## **Continuing Professional Development for Registered Government Auditors**

Credit for the above activities is based on the premise that the above activities require intensive preparation and updating of knowledge – the very heart of the CPD concept.

### **III Formal structured training interventions**

Specific description:

- Conference
- Discussion Forum
- Electronic learning intervention
- Enrollment for a degree / diploma
- Formal on-the-job training
- In-house training
- Multimedia exposure (DVD, video, film, etc)
- Lecture (attended)
- Lecture (presented)
- Preparing for the RGA-QE
- Reading
- Seminar
- Short Course
- Workshop
- Other (specify)

### **IV Self-study, reading and professional self-development**

Specific description:

- Reading of scientific journal
- Reading of professional journal
- Reading of subject related literature
- Self-study
- Development of interpersonal skills
- Development of communications skills
- Leadership development
- Other (specify)

### **COBOKS FIELDS**

In order to be claimable, the CPD activity has to relate to specific knowledge and skills as described in the SAIGA's Common Body of Knowledge and Skills (COBOKS for RGAs).

RGAs are given the following choices:

- Accountability

- Auditing (general)
- Auditing (specific)
- Combination of various COBOKS subjects
- Other assurance services
- The auditing profession
- Public Audit Act
- Auditor ethics
- Public Finance Management Act
- Treasury Regulations
- Municipal Finance Management Act
- Government auditing standards (INTOSAI)
- South African Auditing Standards
- Generally Recognised Accounting Practices (GRAP)
- Generally Accepted Accounting Practices (GAAP)
- Subject supporting the audit process (for example: statistics, financial management) - specify

### **Verifiability:**

The following constitute examples by which the professional may be able to verify his/her CPD activities:

- Enrollment form (for example university)
- Certificate
- Minutes
- Attendance register
- Letter (from external source – not the RGA)
- Physical product (for example journal in which article was published)
- Document (specify)
- Other (specify).

### **CPD information required:**

The information that has to be provided for each CPD activity claimed requires the following elements:

- The DATE on which CPD activity was completed
- The PROVIDER
- The TITLE of the CPD activity (name)
- The NATURE of the CPD activity
- The SPECIFIC DESCRIPTION of the CPD activity
- The COBOKS FIELD that was developed by the CPD activity
- The DURATION of the CPD activity (in hours)
- The VERIFIABILITY of the CPD activity
- The EVIDENCE that supports the CPD claim.

## Continuing Professional Development for Registered Government Auditors

Example A:

DATE	10 April 2015
PROVIDER	SAIGA
TITLE	Preparing annual financial statements
NATURE	Formal structured training intervention
SPECIFIC DESCRIPTION	Short course
COBOKS FIELD	Public sector accounting
DURATION	10 hours
VERIFIABLE	Yes
EVIDENCE	Attendance certificate

Example B:

DATE	30 March 2015
PROVIDER	SAIGA
TITLE	Technical Committee work
NATURE	Development of the auditing profession
SPECIFIC DESCRIPTION	Membership on technical committees
COBOKS FIELD	Auditing (general)
DURATION	15 hours
VERIFIABLE	Yes
EVIDENCE	Minutes of committee

Example C:

DATE	09 November 2014
PROVIDER	Self
TITLE	<i>Southern African Journal of Accountability and Auditing Research</i>
NATURE	Self-study, reading and professional self-development
SPECIFIC DESCRIPTION	Reading of professional journal
COBOKS FIELD	Combination of various COBOKS subjects
DURATION	02 hours
VERIFIABLE	No
EVIDENCE	The journal itself

### Explanatory notes

DATE:

A specific date of completion has to be provided and this date determines the period for which the CPD activity is recorded. The CPD process commenced on 1 April 2007. The first CPD four-yearly cycle / period extends from 1 April 2007 to 31 March 2011. The date submitted may not be a date after the cycle ends (later than 31 March 2011) or before the date on which the current cycle starts (1 April 2007).

PROVIDER:

Normally this will be the name of a training institution. Where in-house training takes place, most RGAs will provide the Auditor-General South Africa as provider. Where the RGA is, for example, engaged in reading of professional literature, the provider will be submitted as "self".

### TITLE:

For example: The name of the course attended. The description of the workshop or meeting attended. The name of the book or professional journal read. The title of the article written.

### NATURE:

This should explain the nature of the CPD activity. The CPD activities are divided into four basic groups: research and related activities; development of the auditing profession; attendance of structured training interventions and self-study, reading & professional self-development.

### SPECIFIC DESCRIPTION:

For each basic group a specific description has to be provided. The RGA is given a number of options on the menu. Where the option "other" is chosen, the RGA has to provide a suitable description of the nature.

### COBOKS FIELD:

The crux of the CPD system is for RGAs to engage in activities that develop the professional in his/her field of expertise. Therefore only activities that are related to specific knowledge and skills as described in the SAIGA's Common Body of Knowledge and Skills (COBOKS for RGAs) may be claimed as CPD activities.

### DURATION:

The duration of the activity. Claimable hours are only actual hours of lectures attended – not traveling time or breaks in between. Certain types of CPD activities are restricted to a maximum number of claimable hours to ensure a more equal representation and wider exposure of professional learning and development. Only full and half hours can be recorded. A maximum of 50 hours per activity is allowed. If an activity lasted longer, it has to be broken down in more phases and recorded as two or three activities.

### VERIFIABILITY:

Most CPD activities are verifiable, as they result in some sort of output. Seminars are certified, attendance of meetings are minuted and attendance registers available. It is mostly aspects such as "reading" that are not verifiable. When logging unverifiable activities, the RGA has to take all possible steps to collect some form of evidence to substantiate the activity taken place. At least half of the CPD hours have to be verifiable.

### EVIDENCE:

The RGA has to keep some form of evidence or record certain detail to be able to prove the CPD activity. The RGA is given a number of options on the menu. Where the option "other" is chosen, the RGA has to provide a suitable description of the evidence.



## EXPLANATION OF SAIGA'S CPD LOGO

SAIGA's CPD logo was designed to reflect a number of key elements of the continuing professional development concept.

### *The shape of the logo:*

The overall logo takes the shape of a circle which is created by the wording "Continuing Professional Development". The circle underlines the continuing nature of this activity. A true professional never stops developing his/her professional competence.



### *The acronym "CPD":*

The acronym "CPD" is depicted in bold lettering inside the centre of the circle. The accentuation of these letters is done with the intention of establishing the phrase "CPD" as a generally accepted reference to this crucial activity that underlies professional development.

### *The arrow:*

The CPD circle is broken by an arrow in an upward direction. This symbolises the positive effect of any CPD activity on the competence of the Registered Government Auditor. CPD literally assist the professional to "break out of the existing mould" and broaden the knowledge horizons. The upward direction underlines the positive effect and the professional's striving to improve.

### *Transparency:*

Both the CPD circle as well as the arrow are not solid, but open and see-through. This draws attention to the fact that the CPD activities of the RGA must be open for scrutiny and inspection. The recording of the CPD activities on the SAIGA website, opens them up for institutional scrutiny. These activities become "transparent" as they are formally recorded and can be printed in a report form. Transparency characterises the CPD concept.

### *The trilogy:*

The CPD logo is made up of three elements, each of which consist of three parts. Firstly the words that form the circle (three words), secondly the CPD acronym (three letters) and thirdly the arrow (three sections).

This emphasises the three elements that make up professional competence, namely knowledge, skills and attitudes, thereby also creating a strong link to the heraldic emblems of the Institute: the Coat of Arms, the SAIGA Flag and the SAIGA Banner.