

**APPLICATION FOR THE REGISTRATION OF ADDITIONAL PROFESSIONAL DESIGNATION(S) FOR
PROFESSIONAL BODIES ALREADY RECOGNISED BY SAQA**

Southern African Institute of Government Auditors (SAIGA)

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| Name of Professional Body | Southern African Institute of Government Auditors (SAIGA) |
| Statutory or Non-Statutory Body | Non-Statutory |
| Sector | Business, Commerce and Management |
| Physical Address | Cambridge Office Park, Building 10 5 Bauhinia Street, Highveld Techno Park, Centurion |
| Application Approved by Board/Council | Yes |
| Application Signed by CEO / Registrar/ Board Chairperson | Yes |
| Registered Designations | Registered Government Auditor |
| Designations Applied for | Certified Performance Audit Specialist |
| Date of Re-Recognition | 26 October 2017 |
| Date of Gazette Notice | 1 July 2022 |

BACKGROUND

The Southern African Institute of Government Auditors (SAIGA) is operating on a non-profit basis to serve the public interest. Since its inception on 27 July 1988, the role and functions of SAIGA has been to serve the public sector and society by advancing public accountability and auditing in its widest sense. In 2017 SAIGA became a SAQA recognised professional Body.

As a professional body, SAIGA represents a unique brand of professionals, the Registered Government Auditor (RGA) in the public sector and in academia. SAIGA supports the RGA professionals through Continuous Professional Development programmes, expert technical knowledge and advice, scientific research in accountability and accounting topics and other numerous programmes aimed at developing and advancing competent public sector auditing and accounting professionals.

SAIGA operates within an approved Constitution that ensures the independence of the Institution from its main stakeholders and furthermore sets out the principles and processes of good governance. The institute is governed by a duly elected Council consisting of ten members.

MOTIVATION FOR THE REGISTRATION OF THE ADDITIONAL DESIGNATION

The registration of the Certified Performance Audit Specialists designation will contribute to good governance, accountability, and transparency. Although the performance audit discipline was established in the 1970's and predominantly conducted by Supreme Audit Institutions (SAI), SAI are national agencies responsible for auditing government revenue and spending, it has become more relevant in both private and public sector due to regional interconnectedness, digital transformation and the pursuit of Sustainable Development Goals.

Performance Auditing is one of the three types of auditing recognised in the Lima Declaration. The Lima Declaration is considered to be the Magna Charta (royal charter of rights) of government audit around the globe as it established the principles of government audit, upholding their validity and significance for many years to come. Performance Auditing differs from financial and compliance audit, as it is conducted by multi-disciplinary teams not auditors and accountants only. During these audits, the factual situation is compared to audit criteria, compiled by the auditor to determine findings to report on. The skills set required from a performance audit specialist is totally different compared to that of a financial auditor as indicated in the key activities below. It is essential to have suitable audit criteria for assuring the quality of a performance audit,

particularly since, in many cases, clarifying and developing these audit criteria might be part of the value added by the performance audit.

CRITERIA FOR REGISTRATION OF A PROFESSIONAL DESIGNATION

The criteria for the awarding of the additional Professional Designation below comply with the SAQA *Policy and Criteria for Recognising a Professional Body and Registering a Professional Designation for the Purposes of the National Qualification Framework Act, Act 67 of 2008 (as amended, September 2020)* and the designations complement the one already registered, creating a designation pathway.

PROFESSIONAL DESIGNATION(S)

Designation Title: Certified Performance Audit Specialist

Short Description

A Certified Performance Audit Specialist performs public sector stand-alone and/or integrated performance audits, in the areas of commerce, economics, education, engineering, humanities and natural sciences. The wide range of specialisation and diversity of academic qualifications enables Certified Performance Audit Specialist to conduct independent audit processes, to evaluate the measures instituted by management of government institutions, and to ensure that resources have been procured economically and are used efficiently and effectively.

Performance auditing seeks to provide new information, analysis or insights and, where appropriate, recommendations for improvement. Certified Performance Audit Specialists contribute to good governance, accountability and transparency.

Underlying Qualification(s)

Any Bachelor's Degree at NQF Level 7. Plus, the Occupational Certificate: Public Sector Auditor, NQF Level 8 (SAQA ID 117326) will be accepted as minimum entry requirements.

Experiential Learning and Practical Experience

Three years professional auditing training development programme in performance audit, plus three years of specialisation work experience for non-audit professionals, or five years' experience in the auditing environment.

Board/ Admission Examination/Assessment

Four hours SAIGA Board examination in performance auditing.

Continuing Professional Development (CPD) Requirements

This professional is required to complete a minimum of 40 CPD hours on an annual basis. Half of the activities should be confirmable by SAIGA's CPD programmes.

Application of Recognition of Prior Learning (RPL)

This designation may be awarded through Recognition of Prior Learning. Proven five years' experience in the auditing environment will be required.

Designation competencies:

A Certified Performance Audit Specialist will be able to:

- Conduct independent research to identify audit topics and the scope of the audit.
- identify the researchable question(s), audit objective(s) and audit criteria. The audit criteria provide an appropriate and reasonable basis for assessment against audit objectives.
- Set out to answer the researchable question(s) during the execution of the audit.
- Apply innovation throughout the audit process.
- Identify opportunities to develop innovative audit approaches for collecting, interpreting, and analysing information.
- Compile an audit report, which is comprehensive, convincing, timely, reader friendly, and balanced. It needs to include all the information and arguments needed to address the audit objective(s) and audit question(s), while being sufficiently detailed to provide an understanding of the subject matter and the audit findings and conclusions.

- Utilise the skills required for standalone performance audits to add value during audits of multi-disciplinary teams.
- Contribute to management reports and special reports to provide the stakeholders with additional insights.

CRITERIA FOR RETAINING THE ADDITIONAL DESIGNATION

To ensure the currency of professional knowledge and to retain the Professional Designation, the professional must comply with the following minimum requirements:

Code of Conduct

Members must adhere to SAIGA's Codes of Conduct and Ethics.

Continuing Professional Development (CPD)

Designees are required to accumulate a minimum of 40 CPD hours per annum. Half of the activities should be verifiable by SAIGA's CPD programmes.

Fees

Designees are required to pay the annual membership fee.

Professional Designation Progression Pathway

None

For more information on this Professional Designation, please visit the website at www.saiga.co.za