**REGISTRATION AND RECOGNITION UNIT**

**DESKTOP EVALUATION REPORT FOR THE REGISTRATION OF AN ADDITIONAL PROFESSIONAL DESIGNATION(S) FOR PROFESSIONAL BODIES ALREADY RECOGNISED BY SAQA**

| | |
|---|---|
| **Name of Professional Body** | Southern African Institute of Government Auditors (SAIGA) |
| **Statutory or Non-Statutory Body** | Non-Statutory |
| **Application Approved by Board/Council** | Yes |
| **Application Signed by CEO / Registrar/ Board Chairperson** | Yes |
| **Registered Designation** | Registered Government Auditor (RGA) |
| **Designation Applied for** | Certified Performance Audit Specialist |
| **Date of Re-recognition** | 27 July 2023 |
| **Date of Gazette Notice** | |

## BACKGROUND OF THE PROFESSIONAL BODY

The Southern African Institute of Government Auditors (SAIGA) is operating on a non-profit, non-statutory SAQA recognised professional body dedicated for the certification and professional development of public sector auditors and public professionals. Since its inception on 27 July 1988, the role and functions of SAIGA have 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 has a global recognition and dual membership for SAIGA professionals with the Chartered Institute of Public Finance and Accountancy (CIPFA).

## MOTIVATION FOR THE REGISTRATION OF THE ADDITIONAL DESIGNATION(S)

There is a gap for a professional designation that specializes in performance auditing in both the public sector and private sector. This individual to be awarded with the professional designation will specifically be trained to perform stand-alone and/or integrated performance audits. However, the individual will possess diverse academic qualifications in disciplines such as commerce, economics, education, engineering, humanities, or natural sciences. The wide range of subject matter specialisation and diversity of academic qualifications enables performance auditors to conduct independent audit processes to evaluate the measures instituted by management to ensure that allocated resources have been procured economically and are used efficiently and effectively.

Performance Auditing is one of the three types of auditing recognised in the Lima Declaration as a separate audit discipline and differs from financial and compliance audit, as it is conducted by multi-disciplinary teams not auditors and accountants only. This supports the rational that academic qualifications background should also be diverse. During these audits, the factual situation is compared to audit criteria, compiled by the auditor to determine findings to report on. The skills required by a performance audit specialist are totally different compared to that of a financial auditor.

## CRITERIA FOR REGISTERING A PROFESSIONAL DESIGNATION

## PROFESSIONAL DESIGNATION(S)

**2.1 Designation Title:** Certified Performance Audit Specialist

**Short description**
This is a professional trained to perform public sector stand-alone and/or integrated performance audits, educated in the subject areas of commerce, economics, education, engineering, humanities and natural sciences. The wide range of subject matter specialisation and diversity of academic qualifications enables performance auditors to conduct independent audit processes to evaluate the measures instituted by management of government institutions to ensure that resources have been procured economically and are used efficiently and effectively.

## AWARDING CRITERIA

**Underlying NQF Registered Qualification/Part-Qualification**
Any accredited Bachelor`s Degree by SAQA with the focus on commerce, economics, education, engineering, humanities and natural sciences. NQF Level 7.

**Experience/ Practical Experience/Experiential Learning**
Option 1: Three (3) years of experience in performance audit, plus three (3) years of specialisation work experience in non-audit environment.
Option 2: Five (5) years of workplace experience in the auditing environment.

**Competency Assessment/Board Examination**
Four-hour SAIGA Board examination in performance auditing.

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

**Designation Competencies:**
The competencies below are aligned and will be assessed accordingly.
Professional skepticism and judgement
Ethical principles
Integrity
Independence, objectivity and impartiality
Professional competence and due care
Professional behaviour
Confidentiality
Commitment to the public interest
Social responsibility and global citizenry
Pursuit of excellence
Professional manner and attitude
Respect for laws and regulations
Ability to leverage and use new technologies and
technology-assisted methods in the profession
Management accounting and reporting
Public Sector budgeting
Decision-making
Data analysis and reporting
Financial management C6. Financing and capital structure
Understanding the public sector environment and

strategic planning
Understanding public sector laws and regulations
Audit of performance information

**RETAINING CRITERIA**

To ensure the currency of professional knowledge and to retain the grade and designation of Professional Building Inspector, members must always ensure that their membership fees are paid and that they comply in terms of their CPD.

**Code of Conduct**

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

**Continuing Professional Development (CPD)**

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.

**Fees**

The professional must ensure that the annual membership fee is paid.

**Professional Designation Progression Pathway**

| | |
|---|---|
| **RGA - Registered Government Auditor** | **Certified Performance Audit Specialist** |

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