

The development of practical experience requirements for Registered Government Auditors in South Africa

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ABSTRACT

The Registered Government Auditor (RGA) functions in the specialised public sector audit environment and therefore requires specific audit competencies. Professional competence rests on three main pillars, being knowledge, skills and attitudes. The latter two are specifically developed by working as a member of an audit team in a professional environment.

Whilst the Common Body of Knowledge and Skills for RGAs (COBOKS for RGAs), published by the Southern African Institute of Government Auditors (SAIGA) in 2000, focuses mainly on the academic requirements to qualify as a RGA, SAIGA, as custodian of the government auditor qualification (RGA), is also expected to determine detail practical experience requirements for RGAs, also referred to as Government Auditing Experience (GAE).

Apart from a few basic requirements regarding the period of practical training (for example, prospective RGAs have to gain four years of practical experience), the COBOKS for RGAs contains no detailed guidance as to specific experience requirements during these four years. In 2007, following a request from the Auditor-General, SAIGA proceeded to develop detailed guidelines and regulations which would have to be met by trainee auditors (prospective RGAs) during their period of GAE.

SAIGA subsequently commissioned a research team to steer the development process from its research phase to the finalisation of the official institutional GAE publication. This developmental process and the final product thereof form an important part of the historical development of government auditing, government auditing standards and the professionalisation of the government auditor in South Africa.

This article places the GAE within a professional auditing context, describes the GAE development process from 2007 to 2008 and records the final Government Auditing Experience requirements for Registered Government Auditors as published in 2008.

Key words

Auditor-General; Common Body of Knowledge and Skills; government auditing; Government Auditing Experience; government auditors; period of practical training; professional development; Registered Government Auditor; SAIGA; Southern African Institute of Government Auditors

1 THE PERIOD OF PRACTICAL TRAINING IN CONTEXT

1.1 The notion of a profession

Efforts to define the concept of a "profession" can be traced back as far as 1900. Researchers like Spencer (1900) and Thomas (1903) identified the first criteria by which a profession could be recognised.

In 1928, Carr-Saunders (1928:21) identified the following criteria as definitive of a profession:

- carrying out a trade and delivering a service
- for the purpose of being remunerated
- based on specialised intellectual study and training.

Carr-Saunders expanded these concepts in 1964 (Carr-Saunders & Wilson 1964), and Elliott (1972) added the idea that the members of a profession should in some way be controlled or guided by a body or organisation. With time, various authors added to the accepted characteristics, introducing a number of

variations on the above. In 1980 Houle (1980) interestingly reviewed and listed fourteen specific characteristics of a profession.

Since this article focuses on the development of the educational and training aspect of the government auditing profession, the following specifically relevant characteristics, as identified by Houle, are listed:

- Members should continuously endeavour to define the function or functions of their profession.
- Certain theoretical knowledge must be mastered.
- members must be able to apply the theoretical knowledge.
- Formal procedures must be laid down regarding the formal education and training of the professional.
- Knowledge and skills relevant to the profession and its members must be identified and defined.

From the above it is clear that knowledge and skills definition are a fundamental requirement for a group seeking professional status. The profession's educational requirements cannot be developed and educationally justified unless the profession presents society with a clear framework outlining the necessary knowledge and skills base of their members.

From this basic requirement we derive a number of processes commonly found in professions: professional education, a *formal training period*, a formal examination process, professional standards and continuing professional education.

The work of two authors in particular, Schein (1972) and Jarvis (1983), introduced another aspect of importance: they added the notion of a "competent" practitioner or professional. This was further extended by Bloom's *Taxonomy of Educational Objectives* (Bloom, Krathwohl & Masia 1973 and Bloom 1974).

Competency is subsequently defined as the practitioner's minimum prerequisite set of knowledge, skills and attitudes. Jarvis sums this up as being: knowledge of academic disciplines, psycho-motor elements, interpersonal relationships and moral values; skills to perform psycho-motor procedures and to interact and communicate with other persons; an attitude based on professional knowledge and trust and a dedication to act professionally.

Consequently, the practical experience of a professional is crucial to the "competency" concept. This practical experience is ideally acquired during a formally structured training process or programme, regulated by the profession's controlling body.

1.2 The government auditing function in South Africa

The government auditing function in South Africa is firmly entrenched in unique legislation separate from private sector audit functions and its independent status is therefore unchallenged.

In 1911, the *Exchequer and Audit Act* (EAA 1911) established the principle of public accounting and accountability in South Africa with regard to the

collection, custody and expenditure of public money.

From 1911 to 1915, the powers of the Controller and Auditor-General remained virtually unchanged. The *Exchequer and Audit Act* of 1911 was amended somewhat in 1916 and then replaced by the *Exchequer and Audit Act*, 1956 (EEA 1956). By the mid-1970s, performance auditing was becoming an established practice internationally and the *Exchequer and Audit Act* of 1975 (EAA 1975) accordingly made provision for reporting on aspects concerning the economy, efficiency and effectiveness of the management of public funds.

This Act also transferred the controlling function of the Exchequer from the Auditor-General to the Treasury. For the first time the *Auditor-General Act* of 1989 (AGA 1989) – (and later: AGA 1995) made provision for the regulation of the Auditor-General and his or her staff in a separate Act. However, although the Auditor-General enjoyed full discretion in respect of the line functioning of the Audit Office, the Executive Authority and its adjuncts had the final say on certain administrative matters relating to the Audit Office.

Supervision of the Audit Office by the executive branch of the government is not reconcilable with the principles of audit independence. The *Audit Arrangements Act* of 1992 (AAA 1992) therefore created an independent Audit Office, which was controlled by and reported to Parliament through the Audit Commission. Since then, the Audit Office has been functioning as a juristic person under appropriate parliamentary supervision.

The statutory mandate for the functions of the Auditor-General is today contained in the *Constitution of the Republic of South Africa*, 1996 (Constitution 1996), and the *Public Audit Act*, (PAA 2004).

The Auditor-General enjoys the highest security of tenure through the *Constitution* and can be dismissed only after due process and by a resolution of Parliament. The *Public Audit Act* provides for the Auditor-General to be appointed by the President (PAA 2004, Section 6).

The Constitutional functions of the Auditor-General, as set out in the *Public Audit Act*, (PAA 2004, Sections 4 & 5) require that the Auditor-General must, amongst other functions, audit and report on the accounts, financial statements and financial management of all national and provincial state departments and administrations, all constitutional institutions, Parliament and each of the provincial legislatures, all municipalities, all municipal entities and any other institution or accounting entity required by national or provincial legislations to be audited by the Auditor-General.

The Auditor-General may also provide audit related services to an auditee, advise and support legislatures or related committees, comment on *reports* and audit findings and carry out appropriate investigations or special audits.

The functions of the Auditor-General are complemented by the Southern African Institute of

Government Auditors, the independent government auditing institute which was founded in 1988 (SAIGA 1988).

Based on enquiries received by the Institute's Secretariat and research conducted into its records and statutes, a number of facts were identified which bear particular importance to the process pertaining to the professionalisation of the government auditor.

1.3 The need for a Common Body of Knowledge and Skills

The following paragraph, extracted from the official address to the first annual general meeting of the Institute (SAIGA 1989), by its Patron Dr J.H. de Loor on 2 June 1989, is of particular relevance to the subject of this article:

"Everybody involved in government auditing realizes that this work differs substantially from auditing in the private sector and that there is a need for it to be developed into a specialized science. In this regard it is also the responsibility of SAIGA to contribute to its development and professionalisation by, amongst others, the setting of and adherence to training standards, liaison with educational institutions to establish courses in Government Auditing, and the publication of subject matter to provide an adequate theoretical foundation for Government Auditing to develop into a specialized science."

Although the Institute has from its inception been active on many fronts, including the organisation of conferences, publishing of newsletters and the convening of regular meetings, no record could be found of formalised educational and training requirements which could form the basis of the government auditor's professional development. Although this shortcoming in the professional fabric of the government auditor was duly recognised by the elected representatives of the Institute, no concrete action was taken until 1997 (SAIGA 1997).

The effects of this shortcoming hampered the efforts to professionalise the government auditor to such an extent that during 1996 and 1997 the Institute's membership reflected on various issues, including the possible dissolution of the Institute (SAIGA 1996).

On 25 October 1996, the Institute convened a special general meeting to discuss developments (SAIGA 1996) and to identify shortcomings. In an attempt to influence the members' vote on the dissolution of the Institute and a possible merger with the then recently newly established Institute for Public Finance and Auditing (IPFA), a panel was formed to address the members present. A panel member, the then Deputy Auditor-General, identified the failure of the Institute to develop an accountable educational basis for membership as the one area where the Institute, despite many other achievements, had not met expectations. The then Deputy Auditor-General, as Chief Executive Officer of the Office of the Auditor-General, also stated that the Office had relied on the Institute to develop such an independent Common

Body of Knowledge and Skills to advance the professionalisation process. With due consideration for the position and functions of the Office of the Auditor-General, the Institute was seen to be the ideal vehicle through which such development could be undertaken (both authors of this article attended this special general meeting and report from personal notes taken during the meeting).

Proposals regarding the dissolution of the Institute were, however, subsequently rejected by its members in a formal ballot, audited by the audit firm PricewaterhouseCoopers (PwC 1997). Following the election of a number of new office bearers in October 1997 (SAIGA 1997) the Institute was subjected to a number of innovative and repositioning initiatives. Most notable and relevant for the purposes of this article was the formation of two committees:

- The Educational and Training Committee.
- The Innovation and Repositioning Committee.

Resulting from the deliberations of the above committees, the following item was listed under "Priority matters" in the minutes of the Council meeting held on 21 July 1998: "Development of a governmental auditing syllabus and professional entrance examination for future members" (SAIGA 1998).

The same item was again listed under "Priority matters" in the minutes of the Council meeting held on 23 July 1999 (SAIGA 1999), reaffirming the importance that Council assigned to the development. Both the President's Report (SAIGA 2000d) and his address to members during the annual general meeting dealt with the progress made in developing the Common Body of Knowledge and Skills (for Registered Government Auditors).

On 28 July 2000, the annual general meeting of members (SAIGA 2000a) was presented with the Common Body of Knowledge and Skills for Registered Government Auditors (SAIGA 2000c). At the preceding Council meeting, also held on 28 July 2000 (SAIGA 2000b), the document had been submitted and the minutes of the Council meeting recorded the following:

"Common Body of Knowledge and Skills

The document titled "Common Body of Knowledge and Skills for Registered Government Auditors" (COBOKS) which is the result of a two-year project, was considered. The development of this project had been given highest priority at previous Council and Annual General Meetings. The President reports that it had been most difficult to identify experts in this field who had time available. In view of developments regarding SAQA registration, most experts were heavily involved in assisting tertiary institutions in this regard. Eventually, most of the work had been done by the President and the Secretary.

The document had been circulated for comment to various experts and organisations, including the Auditor-General. The President noted that the development of a unique syllabus for Registered

Government Auditors, consisting of requirements and regulations, regarding:

- General knowledge and skills.
- Practical experience.
- Specialised knowledge and skills.
- A Qualifying Examination.
- Continuing professional education.
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signals a crucial step in the Institute's history and is to be seen as one of the Institute's greatest assets.

It was decided to approve the document." (SAIGA 2000b).

Although the Common Body of Knowledge and Skills contained a section: "Government Auditing Experience", only broad guidelines were laid out in respect of the period of practical training which prospective Registered Government Auditors had to undergo as part of their entrance requirements.

2 THE GAE DEVELOPMENT PROCESS

2.1 Starting the initiative

The need to develop specific (and more detailed) practical training requirements for trainee auditors (government auditors in training) became increasingly apparent over the years following the publication of the Common Body of Knowledge and Skills. Since the Auditor-General signed up the first nine trainee auditors (from the Tshwane University of Technology) on a so-called "pilot scheme" in 2006 (SAIGA 2006), comparisons have been made between the SAIGA trainee auditor scheme and the trainee accountants scheme for chartered accountants (CA) as managed by the South African Institute of Chartered Accountants (SAICA 2007). In all respects the RGA route compared favourably with the CA route – except in the case of practical training guidelines (SAIGA 2008a).

SAIGA had not developed detailed practical experience guidelines for trainee auditors (prospective RGAs) as it had decided to rely on the Auditor-General's duties as a member of the International Organisation of Supreme Audit Institutions (INTOSAI), to adhere to the INTOSAI standards, including INTOSAI's practical experience standards (INTOSAI 1995).

This reliance on INTOSAI was mis-interpreted by the Auditor-General and its staff as meaning that SAIGA had no such requirements, and consequently trainee auditors were subjected to the same practical experience criteria as SAICA trainee accountants (SAIGA 2008a) who were employed in the Auditor-General to fulfil their practical requirements to become chartered accountants.

This unfortunate situation in the Auditor-General was discussed by members of SAIGA's Executive Committee with Auditor-General staff at the request of the Business Executive of the Human Capital Division at the end of 2007 (2 November 2007). At first it was agreed that the Auditor-General would develop practical experience guidelines, but when these failed

to materialise, it was decided to commission a research team to steer the development process from the initial research phase through to the final Government Auditing Experience (GAE) publication (SAIGA 2008a).

It was intended that the guidelines and regulations for GAE be developed to incorporate the latest thinking on professional education, thereby ensuring that the RGA is equipped to function as a responsible member of the broader community, a community that places increasing demands on the audit professional.

Criteria in selecting the research team to develop GAE, were:

- Suitable accounting and auditing qualification (ideally a doctorate or PhD).
- Local and international recognition as researcher.
- A proven research record.
- Previous experience in steering similar projects.
- Institutional experience (a track record of involvement in professional bodies – preferably accounting and auditing).
- Knowledge of the unique knowledge and skills set of government auditors.
- Experience of South Africa's public sector.
- A record of research publications in the field of public sector and government auditing.

SAIGA made facilities and funding available to the researchers and granted them the necessary access to the Institute's records and databases, including minute books, members' registers and other pertinent information. The SAIGA Secretariat and office bearers provided further support and were available for interviews. Correspondence with stakeholders was directed through the SAIGA Secretariat and comments on draft documents were also channeled through the SAIGA Secretariat.

The research team was led by Professor Juergen Dieter Gloeck, Professor of Auditing, Department of Auditing, University of Pretoria, and supported by Professor Herman de Jager, Head of the Department of Auditing, University of Pretoria.

2.2 The methodology followed

The minimum practical training requirements in SAIGA's COBOKS for RGAs (SAIGA 2008b) was used as the starting point and a literature study of related provisions both nationally and internationally was conducted.

Generic, generally accepted entrance criteria for membership of a professional body controlling accounting labour were identified in the first stage of this project, by referring to various institutional publications and related dialogue. The research was focused on the period of the late 1980s and 1990s (AECC & AA 1995; AICPA 1988; ACCA 1996; ASCPA 1997; Boley 1977; ICAI 1997; IFAC 1998a; IFAC 1988b, INTOSAI 1998; Grinaker 1995; PAAB, 1993, SAICA 1998; SAQA; United Nations 1998a & United Nations 1998b).

The International Federation of Accountants (IFAC), through its International Accounting Education Standards Board (IAESB), an independent standard-setting board within IFAC, aims to develop standards and guidance on pre-qualification education, training, and continuing professional education and development for all members of the accountancy profession. In 2006 the IAESB published a new *Standard on Auditor Competence* including guidelines on the period of proposed practical training of auditors (IFAC 2006). This document provided certain minimum standards which were incorporated into SAIGA's Government Auditing Experience Guidelines (also refer to IFAC 1996a & 1996b).

In South Africa, the *Auditing Profession Act* (APA 2005) states that the Independent Regulatory Board of Auditors (IRBA) must "...prescribe training requirements, including, but not limited to, the period of training and the form for training contracts" (Section 7 (c)). IRBA has discharged this responsibility by developing a so-called Accreditation Model (IRBA 2007). In Section 3D of this Model, the IRBA codified six attributes that embody its expectations of trainee accountants on completion of a training programme. SAIGA's GAE Guidelines were designed to incorporate and address in sufficient depth at least these attributes which, although drawn up for private sector auditors and accountants, were seen to set certain minimum generic standards for all auditors.

The thinking, approaches and objectives of the South African Qualifications Authority (SAQA) which were designed and developed for post-apartheid society in South Africa were also duly studied and accommodated.

Specific government auditor attributes relevant to the professional competency model of government auditors were generated on conclusion of a mixture of information gathering techniques:

- *Literature study*: International Organisation of Supreme Audit Institutions Practical Experience Standards (INTOSAI 1995): INTOSAI has formulated specific responsibilities which Supreme Audit Institutions have to discharge in respect of practical experience provided to audit staff.
- *Literature study (Acts)*: In 1999, the *Public Finance Management Act* (PFMA 1999) introduced fundamental reforms in South Africa's public sector. These reforms move South Africa's public sector away from an administration based and expenditure focused approach to a performance management approach. This Act was later complemented by the Treasury Regulations (2000). These reforms impacted on the government auditing function and were also taken into account during the development of the GAE requirements.
- *Interviews*: The research team conducted a number of interviews with staff from the Auditor-General's Human Capital Division, ranging from the Business Executive to staff members who had been tasked with managing the trainee accountant scheme within the Auditor-General.

- *Opinion searches (SAIGA)*: Members of the Southern African Institute of Government Auditors (Registered Government Auditors) and also registered trainee auditors were informed of the research project and invited to submit inputs.
- *Opinion searches (Auditor-General)*: The Human Capital Division of the Auditor-General also undertook to elicit comments from its staff and senior management in particular. These comments were directed to the research team at regular intervals.
- *Meetings (Auditor-General)*: A number of meetings were held with the staff from the Human Capital Division of the Auditor-General to receive feed-back, to discuss progress, to exchange information and to obtain inputs from various sources.
- *Draft comments (Auditor-General)*: The first draft of the GAE Guidelines was sent to the Business Executive of the Human Capital Division of the Auditor-General for comment. This was accompanied by a specific request to distribute the document amongst the Auditor-General management and to any persons who worked with trainees and was deemed to be in position to contribute towards the development process.
- *Draft comments (SAIGA stakeholders)*: SAIGA distributed the Draft GAE Guidelines to all Registered Government Auditors and all registered trainee auditors on the Institute's records.

To obtain a feed-back base from the private sector part of the auditing profession the Draft GAE Guidelines were also distributed, with a request for comment, to all of SAIGA's corporate members (the SAIGA corporate membership records indicated that 82 percent of SAIGA's corporate members represented firms of Registered Auditors).

The comments so obtained were evaluated and with this input the final GAE Guidelines were formulated.

The final GAE Guidelines were then sent to the Business Executive of the Auditor-General's Human Capital Division for final comment before approval. As no further comments were received, SAIGA's Executive Committee approved the final GAE Guidelines & Regulations on 23 June 2008 for implementation in that year (SAIGA 2008a).

3 GAE: RELATED PROVISIONS

3.1 General GAE rules

3.1.1 Applicable to most candidates

The prospective RGA must gain his practical experience in the public sector and in a government auditing environment. This specifically defined (public sector) auditing experience is referred to as Government Auditing Experience (GAE). Taking into account the mandate which the Auditor-General has been given by the *Public Audit Act*, a large portion of

the RGA's Government Auditing Experience has to be certified by the Auditor-General. The Auditor-General therefore acts as a partial certification authority with regard to the Government Auditing Experience requirements.

The Common Body of Knowledge and Skills for Registered Government Auditors (COBOKS for RGAs) requires that a candidate complete at least *four years* of Government Auditing Experience. Of these four years, a minimum of three years experience has to be gained whilst working for or within the Auditor-General.

Other entities (for example firms of Registered Auditors) can also apply to be accredited as GAE providers by applying to the Institute. This provision is aimed at those firms that are acting as "authorised auditors" as defined in Sections 1 and 12 of the *Public Audit Act* (PAA 2004). Where the audit staff of these firms is involved in audit work for the Auditor-General this may qualify as Government Auditing Experience and the staff members may consequently comply with the GAE requirements by being in the employ of such an accredited GAE provider.

The fourth year of practical experience can be gained by working in auditing / accounting-related fields in the wider public sector, including government departments, local authorities, public entities, governmental contract work or internal audit in the public sector. If the fourth year is not served in the Auditor-General (or other accredited GAE provider), the prospective candidate has to submit documentary proof of employment and experience in the public sector to the satisfaction of the Institute's Executive Committee (EXCO).

Candidates who are not employed by the Auditor-General (or other accredited GAE provider), but work for private, non-accredited audit firms who assist the Auditor-General in public audit work (contract work as authorised auditors), can also meet the GAE requirements, provided that the Auditor-General certifies their public audit work record as correct and that they also meet the basic Experience Band requirements set out in this document to the satisfaction of the Institute's EXCO. Such candidates will have to apply to the Institute in writing. The four years (or the required part thereof) need not be served in succession, but can be acquired over a maximum period of ten years.

A prospective RGA candidate will receive a full year's Government Auditing Experience (GAE) recognition for every three years the candidate has worked in a generic audit environment (private sector audit firms), provided that the credit of GAE so received does not exceed two years.

Therefore, candidates who have completed their trainee accountants' contracts with the South African Institute of Chartered Accountants ("articles"), will receive one year GAE credit. A prerequisite for this recognition is that the candidate will have already successfully completed the Government Auditing Specialism Programme (GASP).

3.1.2 Applicable to Registered Auditors

SAIGA recognises the positive practical experience benefits that the assumption of higher responsibility in an auditing capacity have. Based on this recognition, a Registered Auditor (RA) registered with the Independent Regulatory Board for Auditors (IRBA) is deemed to have fulfilled SAIGA's Government Auditing Experience requirements if:

- The RA is currently (at time of application to write the RGA-QE) registered with the IRBA.
- The RA can prove registration with the IRBA for a period of at least two years.
- The RA submits a record of government auditing and public sector experience to the satisfaction of SAIGA's EXCO.

3.2 Interpretations of the GAE Regulations and Guidelines

The Regulations and Guidelines contained in the GAE document supplement the Common Body of Knowledge and Skills for Registered Government Auditors (COBOKS for RGAs). The objective of the COBOKS for RGAs is to describe the required competencies for Registered Government Auditors thereby ensuring that competent government auditors are developed and registered.

The GAE Regulations and Requirements therefore have to be interpreted in the context of the COBOKS for RGAs. Headings, subheadings and bulleting is for ease of reading and does not affect the interpretations of the GAE Regulations and Requirements. Any practical experience matter for which provision has not been explicitly and completely made in this document or in respect of which uncertainty exists as to the interpretation thereof, shall be decided by the Institute's EXCO.

3.3 Discretionary powers of the Institute

SAIGA has the authority to use its discretion to:

- Refuse to register a person as trainee auditor.
- Cancel the registration of a trainee auditor (without refunding portions of the annual fees).
- Refuse to consider certain requests made by the trainee auditor.
- Terminate the posting of notices, publications or other documents, either electronically or by means of the postal system.
- Remove or refuse to list the trainee auditor's details on the Institute's searchable database on its website.
- Take any other actions to enable the Institute to effectively manage the trainee auditor scheme and its members.

In deciding on exercising the above sanctions, the Institute will be guided by the following criteria (which are not necessarily complete):

- The interest of the government auditing profession.
- The effective, efficient and economical management of the trainee auditor scheme.

- Correspondence with the trainee auditor or person in question.
- Guidance by EXCO and/or Council.
- Recommendations by the Institute's Executive President.
- The reputation and standing of SAIGA as a professional Institute.

3.4 The government auditing practical experience environment

The government auditing function is performed in the unique environment of the broader public sector, comprising national and provincial departments, constitutional institutions, public entities, including government business enterprises, other state controlled institutions, as well as local authorities and municipal entities.

The prospective Registered Government Auditor (trainee auditor) has to gain his experience in an environment that is conducive to developing the required competencies of an RGA. The environment has to conform to the auditing standards of the International Organisation of Supreme Auditing Institutions (INTOSAI) and the INTOSAI practical experience standards in particular.

Consequently, the majority of the Government Auditing Experience has to be served by working for a Supreme Audit Institution (SAI) that is a full member of INTOSAI.

In South Africa the Auditor-General meets these requirements and consequently three of the four required years of Government Auditing Experience have to be served whilst working for the South African Auditor-General. Currently SAIGA has not accredited another entity or firm as GAE provider.

3.5 The qualities of the GAE environment

The qualities of the GAE environment should include the following:

- Acceptance and implementation of the INTOSAI Practical Experience Standards (through formal policies and procedures).
- A formally established Human Resource Division.
- A formal training component.
- Effective and efficient in-house training structures and facilities, including formal training programs for its trainee auditors.
- A formal training policy.
- A formal policy regarding study leave.
- Financial study support programmes (for example: bursaries and loan schemes).
- A policy whereby the relevant fees for trainee auditors are paid to SAIGA.
- A system of formal performance assessment.
- A system whereby the hours worked (by trainee auditors during their period of practical training) are recorded so as to differentiate between COBOKS and non-COBOKS fields.
- Procedures to disseminate technical information and developments amongst prospective trainee auditors.
- Acceptance and recognition of the concept of continuing professional development (CPD).
- A formal ethics framework, ethics infrastructure, including an ethics office (or section), an ethics officer, an ethics manager and an ethics champion.
- Formal ethics policies and procedures, including the application of ethics tools, interventions, assessments and communications.
- Formal staff assessment tools.
- Periodic staff assessments.
- Management and senior staff who understand and support the trainee auditors in their quest to comply with SAIGA's Guidelines and Regulations for Government Auditing Experience.
- Formal counseling and human resource advisory facilities.
- Formal mentor and supervisor allocations.
- Formal records of experience, exposures, training interventions attended and other relevant exposures relating to experience.
- A formal transformation (affirmative action) policy, objectives, continuous assessment and reporting mechanisms.

3.6 Accreditation of the Auditor-General as provider of Government Auditing Experience

The Southern African Institute of Government Auditors accredits the Auditor-General as provider of Government Auditing Experience.

This accreditation is subject to a number of conditions that have to be met:

- The Auditor-General must meet the qualities of the GAE environment as listed above.
- The Auditor-General must provide the Institute annually (and whenever a major change is implemented) details of its standard training programs for its trainee auditors, including details of any outsourced training providers it uses to deliver the above programs.
- The Auditor-General must remain a full member of the International Organisation of Supreme Auditing Institutions.
- The Auditor-General must agree that the Institute may, as deemed necessary, from time to time, verify the above three conditions.

3.7 The requirements in respect of the fourth year of Government Auditing Experience

The requirements in this document centre on the three years that have to be served in the Auditor-General (or other accredited GAE provider).

The requirement in respect of the fourth year is that the candidate has to be employed by at least one of the following entities in a financially or audit orientated function (including internal auditing):

- National department.
- Provincial department.
- Constitutional institution.
- National or provincial public entity (including any government business enterprise).

- Other state controlled institution.
- Local authority / municipal entity.
- Reserve Bank.
- Auditor-General.

The Institute does not prescribe as to the nature of the work performed, as all engagements in these departments will complement the understanding of the entities that are being audited by government auditors and therefore also develop government auditor competence.

Trainee auditors who claim the fourth year of Government Auditing Experience under this provision, have to provide SAIGA with a letter from the organisation concerned in which the period of employment of at least one calendar year, is certified. The letter has to bear the official letterhead of the organisation and be signed by a person holding the post of at least "Director" (or a more senior post).

3.8 Critical Cross Field Outcomes for the trainee auditor

There are seven critical cross field outcomes, which are broader life skills or competencies. The seven critical cross-field outcomes include:

- Solve problems.
- Work effectively with others as a member of a team / group / organisation / community.
- Organise and manage oneself and one's activities responsibly and effectively.
- Collect, organise and critically evaluate information.
- Communicate effectively using visual, mathematics and language skills in the modes of oral and written presentations.
- Use science and technology effectively and critically (showing responsibility towards the environment and health of others).
- Demonstrate an understanding of the world as a related set of systems.

These generic skills should be included in all learning programmes and assessed through the formative and summative assessment mechanisms.

The above have to be conceptualised within the government auditing environment.

The various Experience Bands incorporate and address numerous of these Critical Cross Field Outcomes. Given the complex texture of such outcomes (skills), they are acquired through a variety of interactions, certain of which can be specifically identified (and advanced), whilst others are developed over time by functioning as a government auditor.

3.9 The trainee auditor's mentor

3.9.1 General provisions

Every trainee auditor must be allocated a mentor (by the Auditor-General – or other accredited GAE provider) who will accept certain responsibilities with regard to the Government Auditing Experience of this particular trainee auditor.

It is acceptable that some of the specific mentor responsibilities are carried out by the Auditor-General's Human Capital Division (or the Human Resources Department of other accredited GAE providers). In order to keep the GAE Regulations and Guidelines flexible and therefore practical, SAIGA accepts that this is an internal matter to be decided by the Auditor-General (or other accredited GAE provider).

The Auditor-General (or other accredited GAE provider) must, however, on request from the Institute or the trainee auditor be able to state clearly to whom a particular responsibility has been allocated (either the mentor or the Human Capital Division – or the Human Resources Department of other accredited GAE providers).

The trainee auditor's mentor can change during the period of Government Auditing Experience as the trainee auditor moves through various sections in the organisation and comes into contact with the various Experience Bands.

It is, however, crucial that the trainee auditor has at all times a designated mentor. Furthermore, a full record of all mentors allocated to a particular trainee auditor has to be kept and accounted for on the final assessment form.

3.9.2 Qualifying criteria for a mentor

In order to qualify as a mentor, the following criteria have to be met:

- The mentor has to be a full-time employee of the Auditor-General (or other accredited GAE provider).
- The mentor must occupy a post of "Manager" or higher.
- A RGA mentor must be a qualified RGA.
- No RGA mentor may act as mentor for more than 10 trainee auditors.
- A person who is not a qualified RGA can also act as a mentor (referred to as non-RGA mentor), provided that:
 - the person is in possession of another professional accounting qualification / designation (ACCA, CA[SA], CISA or other professional qualification/designation recognised by the Auditor-General); and
 - the person has at least four years of GAE; and
 - the person does not act as mentor for more than five trainee auditors.

All mentors must have completed the prescribed mentorship training conducted by the Institute. This entails attending a one-day mentorship training course and the certificate issued by the Institute is proof of the mentor meeting this requirement. Provisions for transitional arrangements have also been made.

3.9.3 Duties and responsibilities of the mentor

The responsibilities of the mentor encompass the following:

- To identify and appoint a deputy-mentor, who can act in the absence of the mentor. It must be clearly understood that the appointed mentor remains responsible for the trainee auditor and that the engagement of the deputy-mentor is to overcome practical issues so that the trainee auditor can approach a mentor at all times.
 - To ensure that the trainee auditor is aware of his appointment as mentor and to communicate the name of the deputy-mentor to the trainee auditor.
 - To inform the trainee auditor if he ceases to be the mentor and to ensure that the trainee auditor is introduced to / informed of the new mentor.
 - To ensure that the trainee auditor is exposed to the widest possible Government Auditing Experience, and at least the minimum required under each Experience Band.
 - To advise the trainee auditor on issues related to the GAE requirements.
 - To encourage the trainee auditor to compile a written Portfolio of Evidence and a Portfolio of Communications related to the trainee auditor's GAE requirements.
 - To assist the trainee auditor in the compilation of the Ethics Portfolio and to advise the trainee auditor on ethics issues.
 - To review and discuss the progress made with GAE with the trainee auditor on an annual basis.
 - To review and discuss the trainee auditor's progress made with formal studies on an annual basis (if the trainee auditor does not yet meet the RGA subject requirements).
 - To communicate to the Auditor-General's Human Capital Division (or the Human Resources Department of other accredited GAE providers) matters that may negatively affect the trainee auditor's ability to meet SAIGA's GAE requirements.
 - To communicate to the Auditor-General's Human Capital Division (or the Human Resources Department of other accredited GAE providers) matters that may improve the trainee auditor's ability to meet SAIGA's GAE requirements.
 - To complete and submit the necessary forms together with the training record of the trainee auditor for submission to SAIGA.
- The mentor's duties and responsibilities will continue to evolve with the government auditing profession and specific developments at the Southern African Institute of Government Auditors.

3.10 Duties and responsibilities of the trainee auditor

The responsibilities of the trainee auditor encompass the following:

- To ensure that a completed registration form is submitted to the Institute on registration.
- To ensure that the registration fee and the annual membership fee are paid as required, and to ensure that the SAIGA Secretariat receives proof of payment.
- To keep the Institute informed in writing of any changes of his contact details, including postal

and e-mail addresses, change in marital status, etc.

- To respond in timely manner to any correspondence and/or request from the Institute.
- To inform the Institute in writing if the trainee auditor terminates his employment contract with the Auditor-General (or other accredited GAE provider).
- To inform the Institute of the trainee auditor's new employer (for purposes of the fourth year of GAE).
- To study SAIGA's Common Body of Knowledge and Skills.
- To study the Guidelines and Regulations for Government Auditing Experience.
- To constantly develop his competencies as a government auditor.
- To work diligently and to perform his duties as trainee auditor in the Auditor-General (or other accredited GAE provider) and in the wider public sector, if the fourth year of GAE is served there).
- To actively strive to qualify as a Registered Government Auditor.
- To act in harmony with the Constitution of the Southern African Institute of Government Auditors.
- To collate and present a Technology Portfolio of Evidence and a Portfolio of Communications (refer to Experience Bands 7 & 8) and to produce information to enable the mentor to assess his required proficiencies in respect of various Experience Bands.
- To actively compile an Ethics Portfolio.
- To participate in the completion of the final assessment form (periodically) and with completion of the period of practical training (GAE)).
- To read and consider all publications and documents sent to him by the Institute.
- To embrace the values of the INTOSAI Code of Ethics during the performance of the duties of trainee auditor.

The trainee auditor's duties and responsibilities will evolve in parallel with the government auditing profession and with specific developments at the Southern African Institute of Government Auditors.

3.11 The term and period of the Government Auditing Experience

The period of practical training (GAE) is four years, with a minimum of three years required to be served in the Auditor-General (or other accredited GAE provider working as authorised auditor for the Auditor-General). SAIGA acknowledges that during each year the trainee auditor will receive annual leave and will utilise other leave benefits which effectively shorten the period of practical training (GAE). This is acceptable, as long as it falls within the normal policies of the Auditor-General's Human Capital Division (or the Human Resources Department of other accredited GAE providers).

The period of practical training (GAE) is not extended due to normal maternity leave.

Should the trainee auditor take special leave which falls outside the normal leave (for example unpaid

leave, additional maternity leave), for a period that exceeds seven consecutive days, this period is not counted and the practical training period is effectively extended by this special leave period.

If the trainee auditor interrupts his period of practical training (GAE), and resumes this at a later stage, no time penalty is imposed.

3.12 The Government Auditing Experience Guidelines & Regulations

The objective of the Government Auditing Experience period is to expose the trainee auditor to the widest possible variety of public sector audit experiences. This has to be achieved by taking into account practical aspects and realities within the Auditor-General. SAIGA has therefore followed an approach which accommodates practical constraints of the employer, yet gives due consideration to the public interest responsibilities that go with the development of an audit professional who will carry the responsibility of representing the government auditor profession.

The Government Auditing Experience requirements are furthermore designed to incorporate instruments against which the trainee auditor's successful engagement as a responsible member of society is measured. The acquisition and display of soft skills or so-called critical cross field outcomes are also part of the Experience Bands.

The GAE requirements are in harmony with the practical experience standards published by INTOSAI, to which the Auditor-General, as a full INTOSAI member, will strive to adhere.

Other accredited GAE providers will have accepted and implemented the INTOSAI practical experience standards, although these entities will not be full INTOSAI members.

4 THE GAE EXPERIENCE BANDS

4.1 Introduction

A total of eleven Experience Bands of GAE were codified, together with specific requirements that have to be met in respect of each Experience Band. This approach allowed SAIGA to introduce unique approaches that advance professional education and development. The overriding objective was to expose the trainee auditor to a wide variety of situations – thereby ensuring the broadest possible experience – resulting in a highly educated and experienced government auditing professional.

- *Experience Band One* ensures that the trainee auditor is exposed to the audit of various types of organisations during his period of practical training.
- *Experience Band Two* ensures that the trainee auditor is exposed to the various components within the Auditor-General.

- *Experience Band Three* ensures that the trainee auditor is engaged in many phases of the audit and is not restricted to, say, test of controls only.
- *Experience Band Four* ensures that the trainee auditor also continues to develop his knowledge base and is educated to embrace the concept of continuing professional development (CPD).
- *Experience Band Five* ensures that the trainee auditor repays some of the social debt owing as a result of the community having financed his formal education, by engaging in community projects and events aimed at social upliftment or social development activities.
- *Experience Band Six* ensures that the trainee auditor develops and maintains his knowledge levels in respect of the unique Laws and Regulations applicable in the government auditing environment, through specific training interventions.
- *Experience Band Seven* ensures that the trainee auditor engages with technology and acquires the necessary skills to function in an environment that is increasingly dependent on technology.
- *Experience Band Eight* ensures that the trainee auditor develops his communication skills through various innovative approaches.
- *Experience Band Nine* ensures that the trainee auditor attends a variety of meetings and thereby develops his meeting skills.
- *Experience Band Ten* ensures that the trainee auditor is not only well informed of developments within the profession, but also well informed of political developments, current debates and social issues affecting the organisations that are being audited.
- *Experience Band Eleven* ensures that the trainee auditor develops his ethics awareness, his skills to participate in ethics debate and an appreciation of the important role that ethics criteria play during the performance of his duties.

4.2 Additional information

The Government Auditing Experience is divided into various *Experience Bands* to facilitate the measuring of different spheres within which the trainee auditor functions. Within each Experience Band, four aspects are provided:

- 1 Reasons for the required experience.
- 2 Criteria applicable.
- 3 Specific measured requirements (outcomes).
- 4 Applicable Critical Cross Field Outcomes.

4.3 Experience Band One: Nature of the organisations audited

4.3.1 Reasons for the required experience

The different public sector organisations expose the trainee auditor to various audit experiences. The various organisations incorporate different audit environments, different audit risks, the application of different audit procedures, different internal control environments, different staff, a variety of different systems, etc.

4.3.2 Criteria applicable

The trainee auditor is therefore required to be engaged in the audits of public sector organisations falling within the following categories:

- National departments.
- Provincial departments.
- Constitutional Institutions.
- Public entities (including government business enterprises).
- Local authorities.
- Municipal entities.
- Other state controlled entities.

4.3.3 Specific measured requirements (outcomes)

Of the above seven categories, the trainee auditor is required, during his period of practical experience, to be engaged in the audit of at least THREE categories. There is a further provision that a minimum of 5% of the total practical experience period be spent on a particular category before this category qualifies as one of the minimum three required.

Thus, to cite a relative extreme example: the trainee auditor can be engaged in national departments for 90% of his total practical experience period and 5% of his total time auditing local authorities and 5% of his total time auditing public entities.

Another example would be 50% provincial departments, 10% local authorities and 40% public entities.

It is preferable that the trainee auditor be exposed to all categories, albeit for a relative short time (the minimum 5%) in some categories.

4.3.4 Applicable Critical Cross Field Outcomes

- Solve problems.
- Work effectively with others as a member of a team / group / organisation / community.
- Organise and manage oneself and one's activities responsibly and effectively.
- Collect, organise and critically evaluate information.
- Communicate effectively using visual, mathematical and language skills in oral and written presentations.
- Use science and technology effectively and critically (showing responsibility towards the environment and the health of others).

4.4 Experience Band Two: Components in the Auditor-General

4.4.1 Reasons for the required experience

The demands on Registered Government Auditors are immense. The government auditing environment is uniquely diverse and the evolving accountability structures demand that the government auditor is not merely a general audit practitioner. It also requires some form of specialised competencies and to be

able to operate in a more specialised audit related environment.

4.4.2 Criteria applicable

The following components are identified within the Auditor-General:

(The Auditor-General has less formally classified components in their Reporting Structures: some components listed below are of limited size)

- Regulatory auditing.
- Performance auditing.
- International auditing.
- Taxation auditing includes custom & excise.
- Audit research & development.
- Information systems auditing.
- Corporate governance.
- Forensic auditing.
- Other specialised audit services.

4.4.3 Specific measured requirements (outcomes)

During his period of practical experience, the trainee auditor is required to be involved in the component "Regulatory audit" for at least one-third (ONE YEAR) of the total Government Auditing Experience period.

Furthermore, the trainee auditor is required to be involved in at least one other component in the Auditor-General.

In order to be "involved" in other components, it is not necessary to be formally assigned to that component, but the emphasis is on interaction with the other component during the audit process.

It is recommended that the trainee auditor is exposed to the widest possible variety of components, but the Institute acknowledges practical constraints in the Auditor-General to achieving this.

4.4.4 Applicable Critical Cross Field Outcomes

- Work effectively with others as a member of a team / group / organisation / community.
- Solve problems.
- Organise and manage oneself and one's activities responsibly and effectively.
- Collect, organise and critically evaluate information.
- Communicate effectively using visual, mathematical and language skills in oral and written presentations.
- Use science and technology effectively and critically (showing responsibility towards the environment and health of others).

4.5 Experience Band Three: Audit phases

4.5.1 Reasons for the required experience

Involvement in the execution of an audit provides the core experience for the trainee auditor.

4.5.2 Criteria applicable

The trainee auditor must be involved in the widest possible scope of audit phases and aspects. (Certain aspects that may also form part of the audit phases are dealt with under other specific Experience Bands.)

- Pre-engagement activities.
- Audit planning.
- Understanding the entity and its environment.
- Preliminary analytical procedures.
- Risk assessment.
- Identification of components.
- Internal control evaluation (including internal auditing).
- Tests of controls (compliance procedures).
- Sampling (design and implementation).
- Tests of details (substantive procedures).
- Computer assisted auditing techniques (CAATs).
- Review of the audit files.
- Management letters.
- Final analytical review.
- Overview of the financial statements.
- Evaluation and conclusion.
- Audit reports.
- Interim audits.
- Audit of performance information.

4.5.3 Specific measured requirements (outcomes)

During his period of practical experience, the trainee auditor is required to be involved in ALL phases of the audit as outlined above. The trainee auditor and his mentor will record the trainee auditor's involvement on the final assessment form. It is recognised that the degree of involvement will vary, depending on the particular phases participated in.

For example, the trainee auditor will probably not be responsible for the final wording of the audit report, although he will be involved in the process of preparing the audit report and possibly prepare certain parts relating to a particular aspect.

4.5.4 Applicable Critical Cross Field Outcomes

- Solve problems.
- Work effectively with others as a member of a team / group / organisation / community.
- Organise and manage oneself and one's activities responsibly and effectively.
- Collect, organise and critically evaluate information.
- Communicate effectively using visual, mathematical and language skills in oral and written presentations.
- Use science and technology effectively and critically (showing responsibility towards the environment and health of others).
- Demonstrate an understanding of the world as a related set of systems.

4.6 Experience Band Four: *Formal structured education and training*

4.6.1 Reasons for the required experience

During his period of practical training (GAE), the trainee auditor is exposed to a variety of activities that develop his professional competence. The audit engagements in particular, and the interaction with his peers and seniors convey valuable experience. Competence rests on three main pillars, these being knowledge, skills and attitudes. The latter two are specifically developed by working as a member of an audit team in a professional environment.

Part of this period should, however, also be dedicated to the development and acquisition of knowledge, a process that is particularly enhanced during formal structured education and training interventions. Developing and maintaining one's knowledge levels is also a trademark of a professional and underlies the concept of continuing professional development. By attending to this specific Experience Band, the trainee auditor is educated to incorporate this concept in his professional approach from an early stage. Thereby the RGA is also educated to embrace the concept of life-long learning.

4.6.2 Criteria applicable

Formal education and training can take many forms – the most common are listed below:

- Formal enrolment towards a degree, diploma or post-graduate degree or diploma at a tertiary institution.
- Attending SAIGA courses in the Public Finance Management Programme™ at the Public Finance Management Academy™.
- In-house training interventions in the Auditor-General (or other accredited GAE provider).
- Attending other short courses in auditing and related fields as identified and described in SAIGA's COBOKS.

4.6.3 Specific measured requirements (outcomes)

The enrolment towards a degree, diploma or post-graduate degree or diploma (to meet the COBOKS subject requirements) at a tertiary institution is the most strongly preferred experience required under this specific Experience Band.

Where the trainee auditor has already met the COBOKS' qualification and subject requirements, it is recommended that he enrolls for further studies which may compliment his existing knowledge base.

The trainee auditor will also, as soon as he meets the COBOKS subject requirements endeavour to enrol for the Government Auditing Specialism Programme.

During his period of practical training (GAE), (irrespective of the above), the trainee auditor must attend at least two formal courses which form part of SAIGA's Public Finance Management Programme™. To facilitate trainee auditors meeting this requirement, the Auditor-General (or other accredited GAE

provider) can approach SAIGA to present applicable in-house courses for the Auditor-General (or other accredited GAE provider). This is also in line with the signed Memorandum of Understanding between the Auditor-General and SAIGA which requires SAIGA to provide study support for trainee auditors.

During his period of practical training (GAE), the trainee auditor must attend at least two other courses offered by the Auditor-General (or other accredited GAE provider) as part of its own in-house development and training programme.

The attendance at other short courses in auditing and related fields as identified and described in SAIGA's COBOKS, is recommended and the trainee auditor has to record such attendances.

In total, during the period of practical training (GAE) the trainee auditor must attend a minimum of four short courses. In the event of the trainee auditor acquiring a degree or diploma at a tertiary institution, the minimum required number of short courses is reduced to two courses that form part of SAIGA's Public Finance Management Programme™.

Training interventions (courses) attended in order to meet the requirements of this Experience Band cannot be used to fulfill the requirements of other Experience Bands (refer to Experience Bands 6, 8 & 11) and *vice versa*.

4.6.4 Applicable Critical Cross Field Outcomes

- Collect, organise and critically evaluate information.
- Solve problems.
- Work effectively with others as a member of a team / group / organisation / community.
- Organise and manage oneself and one's activities responsibly and effectively.
- Communicate effectively using visual, mathematical and language skills in oral and written presentations.
- Demonstrate an understanding of the world as a related set of systems.

4.7 Experience Band Five: *Social development contributions*

4.7.1 Reasons for the required experience

A responsible professional is not isolated from the wider community within which he functions. In fact, taking into account the investment that society has made in the education and training of a professional, through, amongst others, the spending of public funds to subsidise the education system, the professional owes society no small debt.

Unlike members of other professions, who are required to deliver some community service (for example medical practitioners), the accounting and auditing professionals are not subject to any formally regulated contribution towards the development and upliftment of society in general. This increases the social debt that has to be repaid. Being a staff

member of a professional organisation also requires more than just performing the tasks listed under the job description. Engagements that exceed the strict job description are referred to as extended work related responsibilities. The social debt and extended work related responsibilities can be addressed through the engagement of the trainee auditor in community projects and events aimed at social upliftment or social development activities.

4.7.2 Criteria applicable

Community projects and events aimed at social upliftment or social development activities can be broadly classified as follows:

- Community service (outside the profession).
- Community service and social engagements (within the profession and/or work place).
- Cultural and religious activities.

To qualify as a "Social development contribution", the trainee auditor has to contribute towards the activity by actively participating in the presentation of the events, the operation of the organisation or its management. Thus normal *attendance* at such events does not qualify. The trainee auditor must be a speaker, organiser or facilitator. Political activities are specifically excluded from the above.

4.7.3 Specific measured requirements (outcomes)

During his period of practical training (GAE), the trainee auditor is required to spend a minimum of 15 hours per year on the above events.

4.7.4 Applicable Critical Cross Field Outcomes

- Work effectively with others as a member of a team/ group/ organisation/ community.
- Organise and manage oneself and one's activities responsibly and effectively.
- Communicate effectively using visual, mathematical and language skills in oral and written presentations.
- Solve problems.
- Collect, organise and critically evaluate information.
- Use science and technology effectively and critically (showing responsibility towards the environment and health of others).
- Demonstrate an understanding of the world as a related set of systems.

4.8 Experience Band Six: *Laws and Regulations (compliance)*

4.8.1 Reasons for the required experience

The government auditing environment is unique and distinguishes itself from the private sector audit environment. This is particularly evident with regard to the Acts and Regulations which the government auditor has to know and apply during the audit process.

Academic programmes from tertiary institutions are also currently focused on private sector legislation, and very few programmes incorporate those Acts and Regulations applicable to the government auditing environment. This deficiency in the programme content of universities manifests itself in the accounting programmes which many prospective RGAs have followed.

Developing and maintaining one's knowledge levels is also a trademark of a professional and underlies the concept of continuing professional development. By attending to this specific Experience Band, the trainee auditor is educated to incorporate this concept in his professional approach from an early stage. Thereby the RGA is also educated to embrace the concept of life-long learning.

4.8.2 Criteria applicable

The following Acts and Regulations are identified in the COBOKS for RGAs:

- *Public Audit Act.*
- *Public Finance Management Act.*
- *Municipal Finance Management Act.*
- *Treasury Regulations.*

This Experience Band refers to more than merely gaining experience of these Acts and Regulations by performing an audit. Specific competence with regard to these Acts and Regulations is acquired by attending training interventions specifically focused on the relevant Acts and Regulations.

These training interventions can be presented by:

- The Auditor-General (in-house).
- SAIGA (part of the Public Finance Management Programme™).
- Other providers.

4.8.3 Specific measured requirements (outcomes)

During his period of practical training (GAE), the trainee auditor is required to attend at least TWO training interventions (short courses) that specifically address the above Acts and Regulations, with the provision that one of these training interventions has to be presented by SAIGA.

To facilitate trainee auditors meeting this requirement, the Auditor-General (or other accredited GAE provider) can approach SAIGA to present applicable in-house courses for the Auditor-General (or other accredited GAE provider). This is also in line with the signed Memorandum of Understanding between the Auditor-General and SAIGA which requires SAIGA to provide study support for trainee auditors.

Training interventions (courses) attended in order to meet the requirements of this Experience Band cannot be used to fulfill the requirements of other Experience Bands (refer to Experience Bands 4, 8 & 11) and *vice versa*.

4.8.4 Applicable Critical Cross Field Outcomes

- Collect, organise and critically evaluate information.
- Solve problems.

4.9 Experience Band Seven: *Engaging with Technology*

4.9.1 Reasons for the required experience

The Registered Government Auditor is required to perform his functions in an environment that is strongly dependant on technology. Financial and accountability related information is stored in electronic format and is retrieved and manipulated by technology. Audit processes are also based on the application of technology-based processes. In planning, executing and managing the audit, presenting the audit results, and in communicating with users of auditing services, the government auditor relies heavily on the use of technology.

4.9.2 Criteria applicable

The government auditor must be able to use the following technologies:

- Laptop / notebook.
- General programmes (Word, Excel, Power Point).
- Specific audit related programmes (TeamMate).
- Internet Explorer (or other browser).
- E-mail.
- Data projector.

4.9.3 Specific measured requirements (outcomes)

This Experience Band requires the involvement of the trainee auditor's mentor. It is the mentor's responsibility to assess the trainee auditor's proficiency in the use of technology, and if necessary, advise on actions to improve the above. The assessment is not necessarily a formal process, although, if available, the mentor can utilise such facilities. In this regard the mentor can also rely on comments and informal assessments made by the trainee auditor's supervisors and the senior managers and other senior staff. The Auditor-General's formal assessments conducted by the Human Capital Division (or the Human Resources Department of other accredited GAE providers) should also be incorporated into the assessment.

The statement to the effect that the trainee auditor's proficiencies in the use of technology are deemed to be on a satisfactory level, is concluded in the last three months of the trainee auditor's period of practical experience. However, to allow for timely corrections to be made, an interim assessment should be conducted annually.

The trainee auditor should collect data in a Portfolio of Evidence that enables the mentor to assess his proficiencies.

4.9.4 Applicable Critical Cross Field Outcomes

- Use science and technology effectively and critically (showing responsibility towards the environment and health of others).
- Communicate effectively using visual, mathematical and language skills in oral and written presentations.
- Solve problems.
- Organise and manage oneself and one's activities responsibly and effectively.

4.10 Experience Band Eight: *Communications*

4.10.1 Reasons for the required experience

One of the most crucial Critical Cross Field Outcomes of a trainee auditor is the ability to communicate. This skill distinguishes the audit professional from other persons. Good audit communicators have the ability to extract the necessary information and evidence from the auditees, thereby improving audit quality. Good communicators are also needed to direct and motivate audit staff.

4.10.2 Criteria applicable

Communications take various forms and include the following:

- Oral communications addressing individuals or a group / audience.
- Debate (in various media).
- Written communications by producing letters, reports, remarks, articles and other documents.
- Other means of communications such as presentations or the preparation of schedules, graphs or diagrams.

4.10.3 Specific measured requirements (outcomes)

In his FIRST OR SECOND YEAR of practical training (GAE), the trainee auditor must attend the specifically developed short course titled "Effective Writing Skills for Trainee Auditors", which forms part of SAIGA's Public Finance Management Programme™. To facilitate trainee auditors meeting this requirement, the Auditor-General (or other accredited GAE provider) can approach SAIGA to present the course on an in-house basis for the Auditor-General (or other accredited GAE provider). This is also in line with the signed Memorandum of Understanding between the Auditor-General and SAIGA which requires SAIGA to provide study support for trainee auditors.

The training interventions (courses) attended in order to meet the requirements of this Experience Band cannot be used to fulfill the requirements of other Experience Bands (refer to Experience Bands 4, 6, & 11) and *vice versa*.

This Experience Band furthermore requires the involvement of the trainee auditor's mentor. It is the mentor's responsibility to assess the trainee auditor's communications skills and if necessary, advise on actions to improve the above. The assessment is not necessarily a formal process, although, if available,

the mentor can utilise such facilities. In this regard the mentor can also rely on comments and informal assessments made by the trainee auditor's supervisors and the senior managers and other senior staff. The Auditor-General's formal assessments conducted by the Human Capital Division (or the Human Resources Department of other accredited GAE providers) should also be incorporated into the assessment as does the trainee auditor's "Portfolio of Communications" (explanation provided below).

The statement to the effect that the trainee auditor's communications skills are deemed to be on a satisfactory level, is concluded in the last three months of the trainee auditor's period of practical experience. However, to allow for timely corrections to be made, an interim assessment should be conducted annually.

The trainee auditor is required to collate a "Portfolio of Communications" which may include the following:

- The certificate obtained by completing the prescribed course: "Effective Writing Skills for Trainee Auditors".
- The certificate or other proof of attending other communications courses or training interventions.
- Contributions the trainee auditor has made to publications (articles, letters, etc.).
- Letters formulated (for work or other purposes).
- Submissions made.
- Research reports in which the trainee auditor was involved in the formulation of research results.
- Other documents that were formulated by the trainee auditor, which may indicate his proficiency in formulating arguments, conclusions and the use of the English language in general.

In extracting information for his Portfolio of Communications, the trainee auditor must take cognisance of the Auditor-General's policy on confidentiality of documents and take all necessary precautions so as to not breach this policy. The trainee auditor should provide his Portfolio of Communications to his mentor to enable the latter to assess his communications skills.

4.10.4 Applicable Critical Cross Field Outcomes

- Communicate effectively using visual, mathematical and language skills in oral and written presentations.
- Organise and manage oneself and one's activities responsibly and effectively.
- Collect, organise and critically evaluate information.
- Solve problems.

4.11 Experience Band Nine: *Exposure to meetings*

4.11.1 Reasons for the required experience

To be able to function as a competent audit practitioner, the RGA has to be able to conduct meetings and has to attend meetings as a

contributing, constructive participant. The government auditor has to meet with staff members, staff from the auditee and has to interact with attendees at various other forums, thus making "meeting experience" a crucial skill requirement. To achieve this skill, the trainee auditor is required in his period of practical training (GAE), to attend a certain number of meetings of various natures.

4.11.2 Criteria applicable

The following types of meetings are relevant:

- Meetings to plan the audit (with staff members).
- Pre-engagement meetings with senior auditee staff.
- Audit Steering Committee meetings.
- Meetings with an audit committee.
- Meetings with auditee to discuss audit differences.
- Meetings in the Auditor-General (at senior level with a Business Executive or higher) – here various issues may be discussed ranging from policy to specific audit issues.

4.11.3 Specific measured requirements (outcomes)

During his period of practical experience, the trainee auditor is required to attend at least one meeting of each type listed above. The trainee auditor must receive both agenda (where applicable) and minutes or follow-up correspondence for each meeting. The object of the above is to enable the trainee auditor to attend meetings at preferably the most senior level. Where this is achieved, it is not a requirement that the trainee auditor be an active participant. Participation is, however, recommended.

4.11.4 Applicable Critical Cross Field Outcomes

- Organise and manage oneself and one's activities responsibly and effectively.
- Collect, organise and critically evaluate information.
- Communicate effectively using visual, mathematical and language skills in oral and written presentations.
- Work effectively with others as a member of a team / group / organisation / community.
- Solve problems.

4.12 Experience Band Ten: *Reading material, professional literature*

4.12.1 Reasons for the required experience

The professional environment of the government auditor is constantly changing as it is affected by local and international events and developments. Given that the government auditor is engaged in the audit of the spending of public funds, and of the involvement of government in the accountability process and of the formal public sector and legislative structures that have been set up to ensure the transparent, accountable, effective, efficient and economical use of public funds, the government auditor has to be exceptionally well informed of current affairs. Not only

does the government auditor have to be well informed of developments within the profession, but he also needs to be well informed of political developments, current debates and social issues affecting the organisations that are being audited.

Developing and maintaining one's general knowledge of current affairs is also a trademark of a professional and underlies the concept of continuing professional development. By attending to this specific Experience Band, the trainee auditor is educated to incorporate this concept in his professional approach from an early stage. Thereby the RGA is also educated to embrace the concept of life-long learning.

4.12.2 Criteria applicable

The following sources of information will assist in informing the trainee auditor of current developments and debates:

- *Auditing SA.*
- *SAIGA e-com.*
- *Southern African Journal of Accountability and Auditing Research.*
- *Government Digest.*
- *FinWeek 24.*
- *Financial Mail.*
- Other financial and management journals.
- The business sections of various daily and weekly newspapers.
- www.gov.za.
- Other financial, accountability, socio political and socio economic web sites.
- The annual Budget Speech by the Minister of Finance.
- The State of the Nations Address by the State President.
- Material in the library facilities within the Auditor-General (or other accredited GAE provider).

4.12.3 Specific measured requirements (outcomes)

During his period of practical experience, the trainee auditor is required to actively read a variety of newspapers, magazines, journals and access other sources (for example websites) to inform himself of current developments. As this requirement is difficult to measure and to verify, SAIGA requires the trainee auditor to declare his efforts in this regard on the final assessment form, providing amongst others the names of the publications and documents read. As a guideline, the trainee auditor should spend about one hour per working week on this Experience Band.

4.12.4 Applicable Critical Cross Field Outcomes

- Collect, organise and critically evaluate information.
- Demonstrate an understanding of the world as a related set of systems.
- Organise and manage oneself and one's activities responsibly and effectively.
- Use science and technology effectively and critically (showing responsibility towards the environment and health of others).

4.13 Experience Band Eleven: *Development of Ethical "health"*

4.13.1 Reasons for the required experience

During his period of practical training (GAE), the trainee auditor is exposed to a variety of activities that develop his professional competence; the audit engagements in particular and the interaction with his peers and seniors impart valuable experience. Competence consists of three main pillars, these being knowledge, skills and attitudes. The last, *attitudes*, is a particularly important aspect in the intellectual attire of an audit professional.

The existence and application of a Code of Ethics is a fundamental characteristic of a profession and the ethical facet needs to be addressed and developed in members of a profession from the earliest stage.

The period of practical training (GAE) must therefore also be focused on the development of ethical behaviour and related functions, such as ethics dialogue, ethics awareness and ethics processes within both the Supreme Audit Institution and the auditees' entity.

Constantly developing and improving one's levels of ethics (ethical health) is also a trademark of a professional and links into the concept of continuing professional development. By attending to this specific Experience Band, the trainee auditor is educated to incorporate ethics into his professional approach from an early stage. Hereby the RGA is educated to embrace the concept of life-long ethics development.

4.13.2 Criteria applicable

A large variety of documents and processes contribute to the development of the government auditor's ethical health:

- *The INTOSAI Code of Ethics.*
- *The Auditor-General's Ethical Code.*
- The ethics framework, processes and procedures within the Auditor-General.
- Specific ethics workshops and training interventions.
- Ethics dialogue and ethics decision making.
- Ethics assessments mechanisms.
- Ethics awareness programmes.

4.13.3 Specific measured requirements (outcomes)

During his period of practical training (GAE), the trainee auditor is required to attend an ethics training intervention specially developed and presented by SAIGA. This training intervention addresses, amongst others, the following:

- Ethics vocabulary.
- The INTOSAI Code of Ethics.
- The Auditor-General's Code of Ethics.
- Identification of existing ethics infrastructure.
- The ethics of governance.

- The governance of ethics.
- Professional ethics.
- Ethics of government auditors.
- Stakeholder identification and engagement.
- Ethics reading material.
- Ethics case studies – assessments.
- The Ethics dialogue.

To facilitate trainee auditors meeting this requirement, the Auditor-General (or other accredited GAE provider) can approach SAIGA to present the ethics training intervention on an in-house basis for the Auditor-General (or other accredited GAE provider). This is also in line with the signed Memorandum of Understanding between the Auditor-General and SAIGA which requires SAIGA to provide study support for trainee auditors. Training interventions (courses) attended in order to meet the requirements of this Experience Band cannot be used to fulfill the requirements of other Experience Bands (refer to Experience Bands 4, 6 & 8) and *vice versa*. It is further RECOMMENDED that during his period of practical training (GAE), the trainee auditor attends one other course on ethics (apart from the special prescribed SAIGA training intervention) – presented either by the Auditor-General or another provider.

Towards the end of the period of practical training (GAE) the trainee auditor has to make a statement (as part of the final assessment form) that he was not involved in any unethical behaviour. Alternatively, details of any ethics-related investigations involving the trainee auditor must be provided.

The trainee auditor has to have in his possession a copy of the INTOSAI Code of Ethics. The trainee auditor also has to have in his possession a signed copy of the Auditor-General's Code of Ethics, stating that the trainee auditor is in possession of the Code, that he has read it, understood it and will apply it to the best of his abilities at all times.

Towards the end of his period of practical training (GAE) the trainee auditor has to obtain an ethical health recommendation from the Auditor-General (or other accredited GAE provider) through the trainee auditor's mentor.

The trainee auditor is required to collate an "Ethics Portfolio" which may include the following:

- The certificate obtained by completing the prescribed ethics training intervention.
- The results of the assessment conducted as part of the SAIGA ethics training intervention.
- Ethics material collected from attending the two ethics training interventions, and other sources.
- Articles or other publications on ethics.
- A collection of documents relating to ethics.
- Any correspondence (ethics dialogue) relating to ethics issues encountered and ethics decisions taken during the period of practical training (GAE).
- The certificate or other similar proof that another ethics course has been attended.
- The declaration (on the final assessment form) that the trainee auditor was not involved in unethical behaviour during his period of practical

training (GAE). Alternatively, details of any ethics related investigations involving the trainee auditor may be included.

- A copy of the INTOSAI Code of Ethics.
- A signed copy of the Auditor-General's Code of Ethics stating that the trainee auditor is in possession of the Code, that he has read it, understood it and will apply it to the best of his abilities.
- An ethical health recommendation from the Auditor-General (through the trainee auditor's mentor).

4.13.4 Applicable Critical Cross Field Outcomes

- Demonstrate an understanding of the world as a related set of systems.
- Collect, organise and critically evaluate information.
- Organise and manage oneself and one's activities responsibly and effectively.
- Use science and technology effectively and critically (showing responsibility towards the environment and health of others).
- Solve problems.

5 CONCLUSION

The Government Auditing Experience Regulations (GAER) came into effect on 1 April 2008. During the implementation period (envisaged to extend over a year or two) a number of transitional and interim measures are being applied. The GAE document also provides for a number of administrative arrangements.

Towards the end of 2008, the Auditor-General decided, based on the so-called pilot scheme, to develop and roll-out the RGA trainee auditor scheme alongside the chartered accountants' trainee accountant scheme.

From discussions with a number of role-players and senior staff in the Auditor-General, including the Auditor-General, Deputy Auditor-General, new Head of Audit and the former Head of Audit in the Auditor-General, the Auditor-General aims to equalise the number of trainees in the two schemes. This would mean a substantial intake of RGA trainee auditors in future years. At the beginning of February 2009, in excess of 40 RGA trainee auditors were employed by the Auditor-General and signed into the SAIGA stream, signaling the serious implementation of the decision to roll-out the RGA trainee auditor scheme within the Auditor-General.

The codification of specific guidelines applicable to trainee auditors serving a formally monitored period of practical training, along with specific measured outcomes, displays a mature phase of development for the Registered Government Auditor qualification / designation.

Seen against the background of other complementing developments such as the Common Body of Knowledge and Skills, the Institute's Continuing Professional Development requirements (SAIGA 2007), the professional Qualifying Examination (RGA-QE) and the Auditor-General's formal recognition of the RGA qualification as one of only four professional qualifications recognised in the Auditor-General (AG 2003), the Southern African Institute of Government Auditors has recorded substantial progress not only in the development of a new professional qualification and designation, but also undoubtedly assisted the Auditor-General in the quest to professionalise the work of government auditors.

In this context, the RGA qualification (and related concepts, processes and procedures) has enriched the professional audit environment in South Africa and thereby made a major contribution towards the advancement of accountability in this country.

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The authors gratefully acknowledge assistance by the Secretariat of the Southern African Institute of Government Auditors in providing them access to the records of the Institute. During the research period both authors were also office bearers (Gloeck: Executive President; De Jager: Secretary). These positions obviously provided the authors with additional information regarding the GAE development processes. The authors gratefully acknowledge the openness and transparency of the Southern African Institute of Government Auditors which became evident during the course of the research and development period.

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