

PFM Capacity Building

CAE Forum |

IA Capacity Baseline Survey Results

&

Capacity Initiatives

Prepared by: Zondre Seitei | 28 February 2020

For use by the Capacity Building Unit, National Treasury



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA



Overview

Capacity Development Strategy (CDS)

<https://oag.treasury.gov.za/Capacity%20Building%20Directorates1/Forms/AllItems.aspx>

- The PFM Capacity Building directorate is responsible for ensuring the **design/ development/ adaptation** of **Practical** and **Public Sector focused ETD Solutions** for Internal Audit – driving government’s agenda within the educational space.
(i.e. professional bodies and educational institutions).
- Done through various strategic **stakeholder engagements** and **partnerships** with the aim of influencing stakeholders to meet government’s capacity needs.

4 Capacity Development Pillars (CDS):



Source: National Treasury

Overview | Cont'd

IIA Code of Ethics

Internal auditors are expected to apply and uphold the following principles:



Overview | Cont'd

IIA Code of Ethics

Internal auditors are expected to apply and uphold the following principles:



Purpose of Survey

- Baseline study to determine IA's Capacity Needs

Object:-

- Develop sustainable and responsive CB initiatives and solutions to best promote and enhance:

IA's mandate and strategy

Improve Competencies

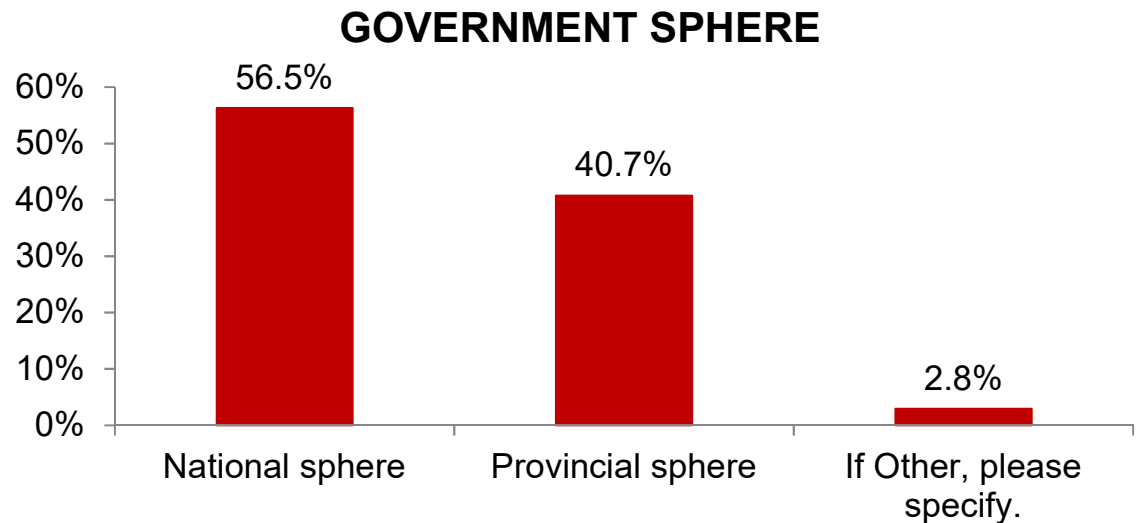
Drive Professionalisation



General Survey Statistics

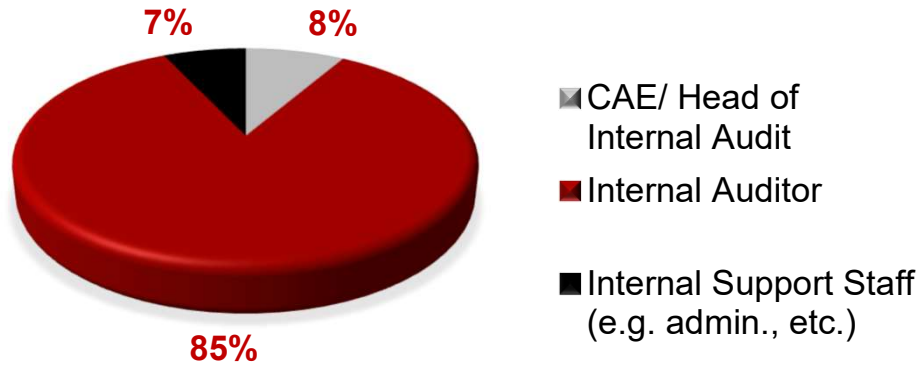
**Survey
disseminated in
2016 & 2018**

**68% (1012 of 1489)
Response rate**



Survey Results | Profile

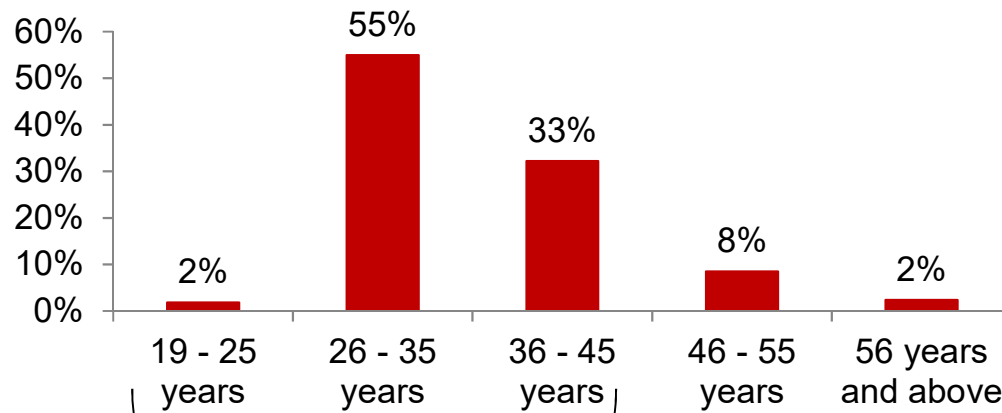
POSITION LEVELS



GENDER



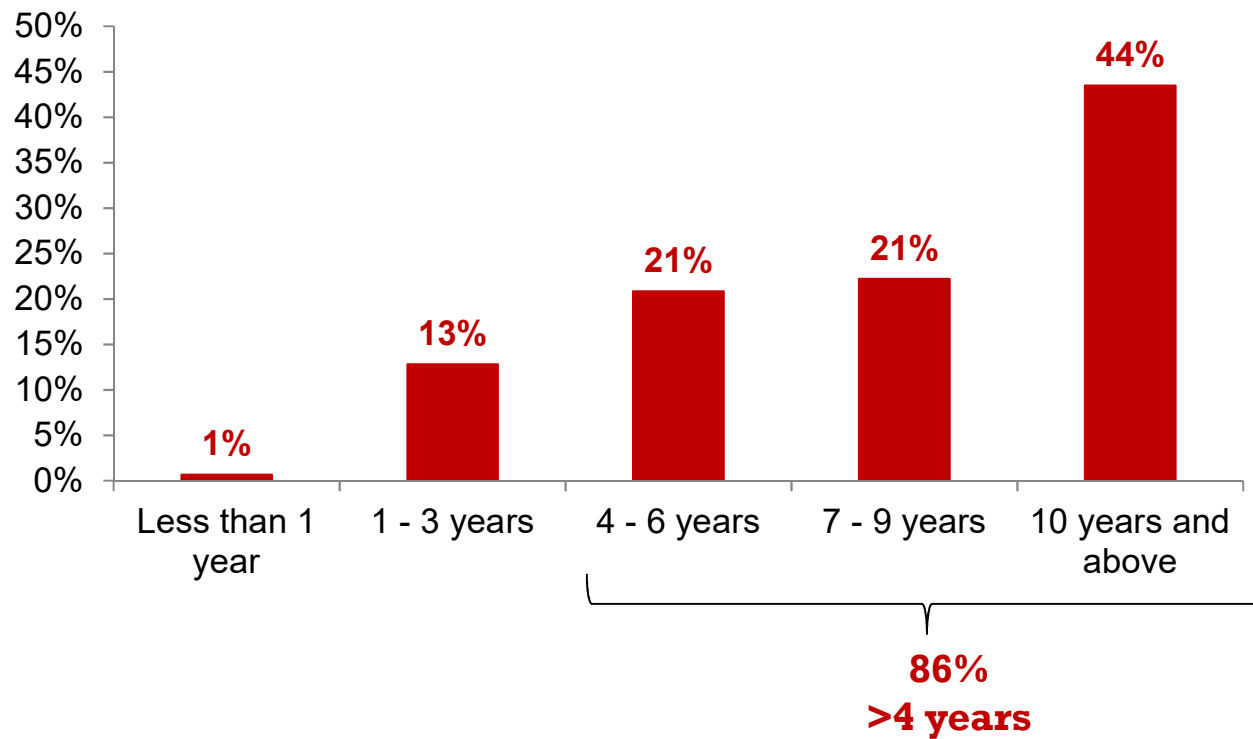
AGE GROUPS



90%
≥45 years

Survey Results | Experience

YEARS AUDITING EXPERIENCE



Survey Results | Academic

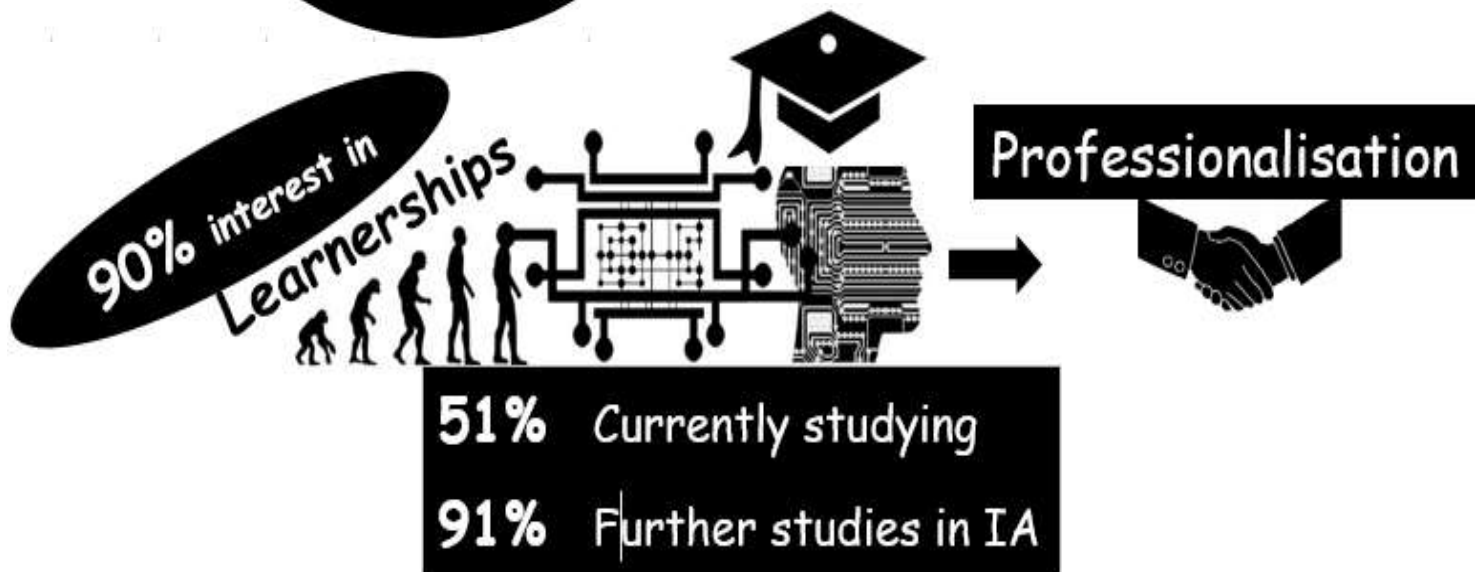


Highest Qualification

38.7% Degree

4.3% G I A

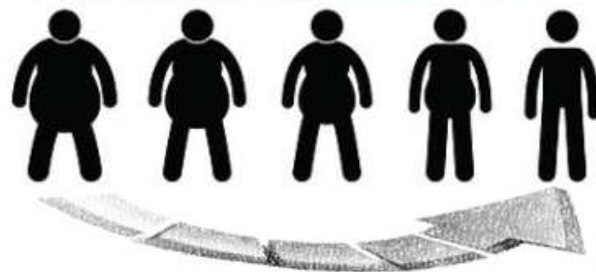
5.5% C I A



Survey Results | Training & Development

TRAINING & DEVELOPMENT

Individual level



15.07%

Data Analytics

12.88%

Review of AFS



IAF level

21.95% → Data Analytics

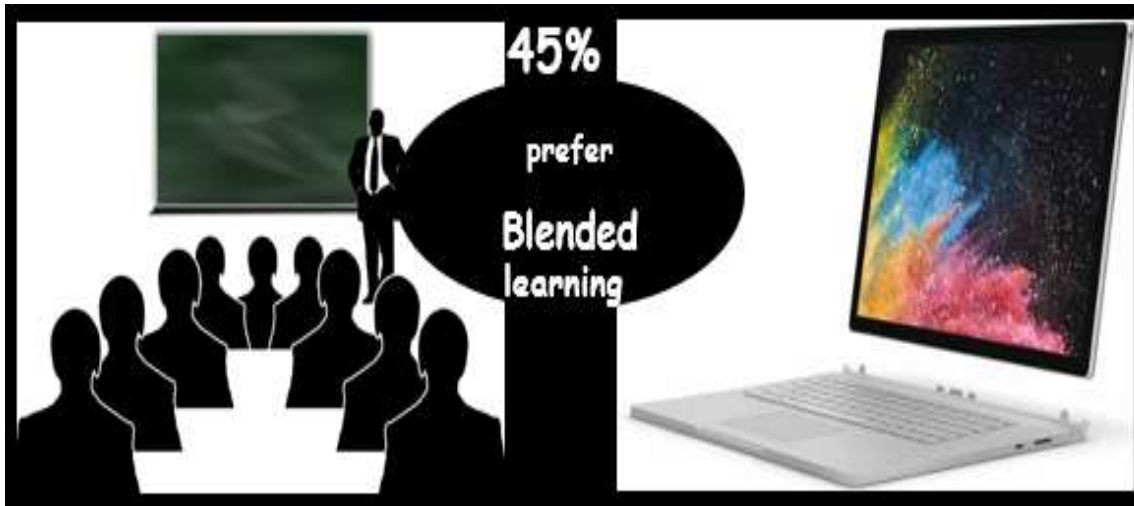
20.09% → ICT

15.81% → Review of AFS

12.81% → Review of AFS



Survey Results | Training & Development | Cont'd



Survey Results | Challenges

Challenges

25.2% Lack of Customised/ Practical Training

14.6% Management Cooperation/ Lack of Advocacy of IA

14.6% Limited resources

Other:

- Lack of IA Leadership/ Monitoring
- Lack Audit software tools
- Lack of Mentoring

Survey Results | Suggested Initiatives



41.67% Customised/ Practical Training

9.46% IA peer reviews / Shared Knowledge Platforms (Priv. & Pub.)

9.18% Increase IA capacity & position levels

Other:

- Shared IA – Leverage resource pooling
- In-house brainstorming sessions/ knowledge sharing
- Central shared QA & ICT resources
- Audit software tools

Lets be Real?

Would you trust the advice of a person who is?

unqualified ✘

untrained ✘

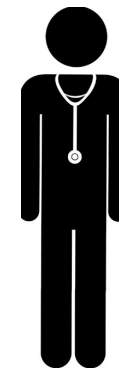
unaccountable ✘

And so shouldn't anyone, especially management.



OR:

Or an Unqualified Doctor to operate on you and advise you on your medication to take? ✘

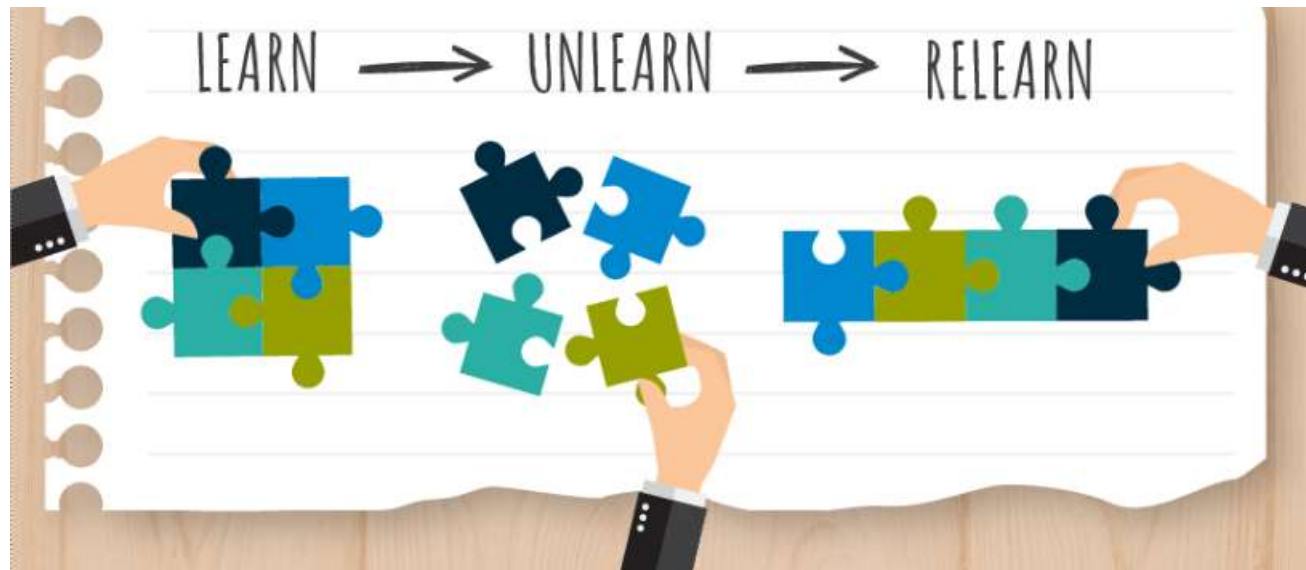


Other updates | NT Existing trainings

- **How to review AFS? (24 CPD points)**
 - Piloted: 2 National 9 Provincial sessions (attendees in excess of 40)
- **How to develop Audit Plans? (24 CPD points)**
 - Funded through FMISD
 - Contracting stage
- **How to audit IT General Controls for non-IT auditors? (24 CPD points)**
 - Funded through FMISD
 - Contracting stage
- **How to audit Performance Information? (24 CPD points)**
 - Changes to be effected - *DPME made changes to PI – training material to be updated*
- **Ethics for Internal Auditors (4 CPD points)**
 - Avail. at the NSG (Prequalifying criteria – to complete Ethics in Public Service - 16 CPD points)

Suggestions welcome!

What are your capacity needs?



Or **Share** it by emailing:
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Contact Details

THANK YOU!
RE A LEBOGA!
HA KENSA!

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Overview | Cont'd

Capacity Development Strategy (CDS)

4 Capacity Development Pillars (CDS):



Source: National Treasury