

Internal Control

Technical Knowledge + Skills

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| Competency Cluster | Legislative Environment | | | |
| Competency Title | Legislative regulatory framework | | | |
| Competency Definition | This is the ability to understand, interpret and apply relevant legislation, policies, regulations, frameworks, standards and guidelines | | | |
| Specific Knowledge Requirements | Occupational Role 1 | Occupational Role 2 | Occupational Role 3 | Occupational Role 4 |
| | Requires a working knowledge with a practical understanding to be applied in straightforward circumstances | Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity | Requires a thorough knowledge with an in-depth understanding to be applied in complex circumstances | Requires an expert knowledge with a comprehensive understanding to be applied in highly complex circumstances |
| Skill Requirements | The incumbent should be able to: | The incumbent should be able to: | The incumbent should be able to: | The incumbent should be able to: |
| | perform internal control activities in compliance with relevant legislation, policies, regulations, frameworks, standards and guidelines | perform internal control activities in compliance with relevant legislation, policies, regulations, frameworks, standards and guidelines | monitor the performance of internal control activities in compliance with relevant legislation, policies, regulations, frameworks, standards and guidelines | manage the performance of internal control activities in compliance with relevant legislation, policies, regulations, frameworks, standards and guidelines |

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| Competency Cluster | Legislative Environment | | | |
| Competency Title | Departmental policies and procedures | | | |
| Competency Definition | This is the ability to develop and implement relevant departmental policies and procedures | | | |
| Specific Knowledge Requirements | Occupational Role 1 | Occupational Role 2 | Occupational Role 3 | Occupational Role 4 |
| Departmental policies and procedures Principles of internal control Delegations of authority Public sector accounting procedures Public sector accounting standards (Role 3.4) | Requires a working knowledge with a practical understanding to be applied in straightforward circumstances | Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity | Requires a thorough knowledge with an in-depth understanding to be applied in complex circumstances | Requires an expert knowledge with a comprehensive understanding to be applied in highly complex circumstances |
| Skill Requirements | The incumbent should be able to: | The incumbent should be able to: | The incumbent should be able to: | The incumbent should be able to: |
| | perform internal control activities in compliance with departmental policies and procedures | perform internal control activities in compliance with departmental policies and procedures | monitor the performance of internal control activities in compliance with departmental policies and procedures | manage the performance of internal control activities in compliance with departmental policies and procedures |
| | | contribute to the development and review of departmental policies and procedures applicable to internal control | develop and review departmental policies and procedures applicable to internal control | manage the development and review of departmental policies and procedures applicable to internal control |

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| Competency Cluster | Internal control system | | | |
| Competency Title | Establishment of an integrated internal control system | | | |
| Competency Definition | This is the ability to establish an effective, efficient and transparent system of internal control | | | |
| Specific Knowledge Requirements | Occupational Role 1 | Occupational Role 2 | Occupational Role 3 | Occupational Role 4 |
| PFMA s38 (1) (a) Treasury Regulations Ch 3 Departmental delegations of authority Standard Charts of Accounts Public sector accounting standards and procedures Accounting Officers systems Principle of Internal control | Requires a working knowledge with a practical understanding to be applied in straightforward circumstances | Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity | Requires a thorough knowledge with an in-depth understanding to be applied in complex circumstances | Requires an expert knowledge with a comprehensive understanding to be applied in highly complex circumstances |
| Skill Requirements | The incumbent should be able to: | The incumbent should be able to: | The incumbent should be able to: | The incumbent should be able to: |
| | collate relevant information required for the establishment of an effective, efficient and transparent system of internal control | assist with the development of an effective, efficient and transparent system of internal control | monitor the development of an efficient, effective and transparent system of internal control | manage the development of an effective, efficient and transparent system of internal control |

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| Competency Cluster | Internal control system | | | |
| Competency Title | Delegations framework | | | |
| Competency Definition | This is the ability to develop, implement, maintain and align appropriate delegation frameworks | | | |
| Specific Knowledge Requirements | Occupational Role 1 | Occupational Role 2 | Occupational Role 3 | Occupational Role 4 |
| Public Finance Management Act s44 Delegations of authority Public Service Act Relevant line function legislation SCOA Public sector accounting procedures Principles of Internal Control Accounting Officers systems | Requires a working knowledge with a practical understanding to be applied in straightforward circumstances | Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity | Requires a thorough knowledge with an in-depth understanding to be applied in complex circumstances | Requires an expert knowledge with a comprehensive understanding to be applied in highly complex circumstances |
| Skill Requirements | The incumbent should be able to: | The incumbent should be able to: | The incumbent should be able to: | The incumbent should be able to: |
| | assist in the collation of the relevant information required for the development of the appropriate delegation frameworks | collate relevant information required in the development of the appropriate delegation frameworks | develop, maintain and align appropriate delegation frameworks | manage the development, implementation, maintainance and alignment of the delegation frameworks. |
| | implement and maintain appropriate delegation frameworks | supervise the implementation of the delegation frameworks | monitor compliance of the delegation frameworks | |

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| Competency Cluster | Internal control system | | | |
| Competency Title | Assurance services facilitation | | | |
| Competency Definition | This is the ability to facilitate and coordinate all assurance services | | | |
| Specific Knowledge Requirements | Occupational Role 1 | Occupational Role 2 | Occupational Role 3 | Occupational Role 4 |
| Public Finance Management Act s38, 40, 41 and 44 Treasury Regulations chp 17 and 18 Annual Reporting framework guide to Annual Financial Statements Standard Charts of Accounts Public sector accounting procedures Accounting Officers systems | | Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity | Requires a thorough knowledge with an in-depth understanding to be applied in complex circumstances | Requires an expert knowledge with a comprehensive understanding to be applied in highly complex circumstances |
| Skill Requirements | The incumbent should be able to: | The incumbent should be able to: | The incumbent should be able to: | The incumbent should be able to: |
| | | assist with the facilitation and coordination of assurance processes | facilitate and coordinate the assurance processes | manage the assurance services |

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| Competency Cluster | Oversight and other related committees | | | |
| Competency Title | Departmental oversight and other related committees | | | |
| Competency Definition | This is the ability to facilitate, coordinate and prepare for and respond to oversight and other related committees | | | |
| Specific Knowledge Requirements | Occupational Role 1 | Occupational Role 2 | Occupational Role 3 | Occupational Role 4 |
| Public Finance Management Act s 38 (1) (a) and 40 | Requires a working knowledge with a practical understanding to be applied in straightforward circumstances | Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity | Requires a thorough knowledge with an in-depth understanding to be applied in complex circumstances | Requires an expert knowledge with a comprehensive understanding to be applied in highly complex circumstances |
| Skill Requirements | The incumbent should be able to: | The incumbent should be able to: | The incumbent should be able to: | The incumbent should be able to: |
| | provide logistical and secretariat support where relevant | assist with facilitation, coordination, evaluation and preparation for oversight and other related committees | coordinate, evaluate and prepare for oversight and other related committees | manage the facilitation, coordination, evaluation and preparation for oversight and other related committees |

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| Competency Cluster | Governance Frameworks | | | |
| Competency Title | Departmental governance frameworks | | | |
| Competency Definition | This is the ability to implement, monitor, evaluate, provide support and report on the departmental governance frameworks | | | |
| Specific Knowledge Requirements | Occupational Role 1 | Occupational Role 2 | Occupational Role 3 | Occupational Role 4 |
| Public Finance Management Act s 38 (1) (a) OAG government governance framework King III | | | Requires a thorough knowledge with an in-depth understanding to be applied in complex circumstances | Requires an expert knowledge with a comprehensive understanding to be applied in highly complex circumstances |
| Skill Requirements | The incumbent should be able to: | The incumbent should be able to: | The incumbent should be able to: | The incumbent should be able to: |
| | | | develop, implement, monitor, evaluate, support and report on the departmental governance frameworks | manage the development, implementation, monitoring, evaluation, supporting and reporting on the departmental governance frameworks |

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| Competency Cluster | Financial Information | | | |
| Competency Title | Financial information retention | | | |
| Competency Definition | This is the ability to develop an appropriate financial information retention system | | | |
| Specific Knowledge Requirements | Occupational Role 1 | Occupational Role 2 | Occupational Role 3 | Occupational Role 4 |
| Public Finance Management Act s38 (1) (a) | Requires a working knowledge with a practical understanding to be applied in straightforward circumstances | Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity | Requires a thorough knowledge with an in-depth understanding to be applied in complex circumstances | Requires an expert knowledge with a comprehensive understanding to be applied in highly complex circumstances |
| Skill Requirements | The incumbent should be able to: | The incumbent should be able to: | The incumbent should be able to: | The incumbent should be able to: |
| | retain all related financial information | assist with the development of a financial information retention system | develop, implement and maintain a financial information retention/repository system | manage financial information retention/repository system |

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| Competency Cluster | Financial Information | | | |
| Competency Title | Financial information retention | | | |
| Competency Definition | This is the ability to develop an appropriate financial information retention system | | | |
| | | assist with financial information recovery and business continuity | develop and maintain a financial information recovery and business continuity plan | |
| | collect, record and distribute relevant financial information file plan | maintain financial information file plan | compile financial information file plan | |

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| Competency Cluster | Fraud prevention | | | |
| Competency Title | Departmental fraud prevention | | | |
| Competency Definition | This is the ability to develop, implement and maintain a departmental fraud prevention plan | | | |
| Specific Knowledge Requirements | Occupational Role 1 | Occupational Role 2 | Occupational Role 3 | Occupational Role 4 |
| Public Finance Management Act s38 (1) (c) (ii) and 43 (3) (b) Treasury Regulation ch 9 | Requires a working knowledge with a practical understanding to be applied in straightforward circumstances | Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity | Requires a thorough knowledge with an in-depth understanding to be applied in complex circumstances | Requires an expert knowledge with a comprehensive understanding to be applied in highly complex circumstances |
| Skill Requirements | The incumbent should be able to: | The incumbent should be able to: | The incumbent should be able to: | The incumbent should be able to: |
| | assist with the collation of the information required for the development of a departmental fraud prevention plan | assist with the compilation of a departmental fraud prevention plan | develop a departmental fraud prevention plan | manage the development and implementation of a departmental fraud prevention plan |
| | | implement the departmental fraud prevention plan | monitor the implementation and maintenance of the departmental fraud prevention plan | |

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| Competency Cluster | Loss Control | | | |
| Competency Title | Departmental loss control system | | | |
| Competency Definition | This is the ability to implement and maintain a departmental loss control system | | | |
| Specific Knowledge Requirements | Occupational Role 1 | Occupational Role 2 | Occupational Role 3 | Occupational Role 4 |
| Public Finance Management Act s38 (1) (a) Treasury Regulations ch 12 Departmental policies and procedures | Requires a working knowledge with a practical understanding to be applied in straightforward circumstances | Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity | Requires a thorough knowledge with an in-depth understanding to be applied in complex circumstances | Requires an expert knowledge with a comprehensive understanding to be applied in highly complex circumstances |
| Skill Requirements | The incumbent should be able to: | The incumbent should be able to: | The incumbent should be able to: | The incumbent should be able to: |
| | assist with the recording, reporting and recovery of losses, damages and claims | supervise the recording, reporting and recovery of losses, damages and claims | monitor the implementation and maintenance of the departmental loss control system | manage the departmental loss control system |
| | | recommend write-off of losses | | |

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| Competency Cluster | Financial and financial related systems control | | | |
| Competency Title | Effectiveness of financial and financial related systems controls | | | |
| Competency Definition | This is the ability to inspect effectiveness of controls in respect of financial and financial related systems | | | |
| Specific Knowledge Requirements | Occupational Role 1 | Occupational Role 2 | Occupational Role 3 | Occupational Role 4 |
| Public Finance Management Act s38 (1) (a) Departmental policies and procedures | Requires a working knowledge with a practical understanding to be applied in straightforward circumstances | Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity | Requires a thorough knowledge with an in-depth understanding to be applied in complex circumstances | Requires an expert knowledge with a comprehensive understanding to be applied in highly complex circumstances |
| Skill Requirements | The incumbent should be able to: | The incumbent should be able to: | The incumbent should be able to: | The incumbent should be able to: |
| | assist in conducting financial and financial related systems inspections | conduct financial and financial related systems inspections | develop, implement and maintain financial and financial related systems inspections | manage the inspection of financial and financial related systems |

