

03 March 2021

INVITATION FOR PROPOSALS: LEARNING MATERIAL DEVELOPMENT

Overview of Public Sector Accountancy and Audit Academy

The Public Sector Accountancy and Audit Academy (PSAAA) is a Skills Development Provider specialising in training and development in the public sector sphere. The PSAAA is also a SAIGA (Southern African Institute of Government Auditors) recognised provider of Continuous Professional Development programmes to professionals who hold SAIGA professional designations.

PSAAA provides courses in areas such as Accrual Accounting Frameworks, Effective planning and preparation for audits (Local and national governments), Ethics and Governance, ICT Audit & Analytics, International Financial Reporting Standards (IFRS) updates, Performance Management according to PFMA, Preparing of AFS, Preventing, Detecting and Managing Fraud, Quality Management, Supply Chain Management (SCM) and UIF and Wasteful Expenditure amongst others.

Objective and Scope of the learning material development project

The PSAAA is undergoing accreditation process with the QCTO to be accredited for the qualification: Occupational Certificate: Public Sector Auditor, NQF 8: 315 Credits).

A Public Sector Auditor performs external audit engagements to report on the public sector expenditure, performance, and compliance in accordance with relevant standards and legislative requirements. A qualified candidate will be able to:

- Manage all aspects of an external audit as it applies to a specific public sector institution
- Identify, audit and report on associated risks of a public sector institution
- Audit and report on the financial health status of a public sector institution
- Document, conclude, report, and communicate audit findings

In preparing for the accreditation process, PSAAA is calling upon suitably qualified learning material developers/ organisations to submit proposals to develop learner guides, learner workbook, practical/simulation guides, facilitator guides, assessor guides, moderator guides, logbook and alignment matrix. The guides of the following modules are required to be developed, and guides

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Board Members: ET Sebaka RGA (Chairperson), M Buthelezi RGA CIA (Dep. Chairperson), M Morena CHR (Acting CEO), H van Zyl RGA (Director), M Sebaka RGA, HT Chiloane RGA, MJ Coetzee RGA.

Registration No.: 2020/427965/07 | **B-BBEE Level:** Level 2 Contributor.

already in place will be required to be aligned for consistency with the new guides to be developed by the successful organisation or consultant:

Knowledge Module Specifications	NQF Level	Credits
Principles and ethics of Auditing, (Theory and Standards) topics: <ul style="list-style-type: none"> • KM-01-KT06: Principles of Compliance Auditing • KM-01-KT04: Principles of Performance Information Auditing • KM-01-KT03: Principles of Performance Auditing • KM-01-KT09: Principles of Quality Management 	7 7 7 7	9 9 9 3
Public Financial Management topics: <ul style="list-style-type: none"> • KM-02-KT03: Tax and Raising Revenue • KM-02-KT02: Principles of Managing Budgetary Resources 	8 8	5 2
Financial Accounting and Reporting topics: <ul style="list-style-type: none"> • KM-03-KT01: Accrual Accounting Frameworks 	8	18
Financial Governance and Ethics in the Public Sector topics: <ul style="list-style-type: none"> • KM-04-KT04: Risk Management in the Public Sector • KM-04-KT01: Organisational Strategy and Management 	8 3	8 3

Practical Skills Module Specifications	NQF Level	Credits
Manage A Financial Audit of a Public Sector Institution <ul style="list-style-type: none"> • PM-01-PS01: Plan a financial audit of a Public Sector Institution • PM-01-PS02: Perform a financial audit of a Public Sector Institution • PM-01-PS03: Conclude and report on a financial audit of a Public Sector Institution 	8 8 8	10 10 10
Manage A Compliance Audit of a Public Sector Institution <ul style="list-style-type: none"> • PM-02-PS01: Plan a compliance audit of a Public Sector Institution • PM-02-PS02: Perform a compliance audit of a Public Sector Institution • PM-02-PS03: Conclude and report on a compliance audit of a Public Sector Institution 	8 8 8	8.33 8.33 8.34
Manage A Performance Audit of a Public Sector Institution <ul style="list-style-type: none"> • PM-03-PS01: Plan a performance audit of a Public Sector Institution • PM-03-PS02: Perform a performance audit of a Public Sector Institution • PM-03-PS03: Conclude and report on a performance audit of a Public Sector Institution 	8 8 8	8.33 8.33 8.34
Manage A Performance Information Audit of a Public Sector Institution <ul style="list-style-type: none"> • PM-04-PS01: Plan a performance information audit of a Public Sector Institution • PM-04-PS02: Perform a performance information audit of a Public Sector Institution 	8 8	8.33 8.33

<ul style="list-style-type: none"> PM-04-PS03: Conclude and report on a performance information audit of a Public Sector Institution 	8	8.34
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Work Experience Module Specifications	NQF Level	Credits
Participate in external audits of public sector institutions <ul style="list-style-type: none"> WM-01-WE01: Establish an understanding of the basis and terms upon which the audit is to be performed WM-01-WE02: Define and analyse the compliance universe of an institution and its specific mandate 	8	10
Identify, audit and report ethically on associated risks of public sector institutions <ul style="list-style-type: none"> WM-02-WE01: Plan and participate in an audit process appropriate to the institution being audited and associated risks WM-02-WE02: Investigate and assess the risks and related controls of specific public institutions 	8	10
Audit and report ethically on the financial health status of public sector institutions <ul style="list-style-type: none"> WM-03-WE01: Audit financial statements WM-03-WE02: Conclude and report on financial statements of public institutions 	8	10
Document, conclude, report, and communicate audit findings in the public sector <ul style="list-style-type: none"> WM-04-WE01: Compile an audit report WM-04-WE02: Communicate audit findings 	8	10

Material to be developed should include the following:

- Learner guides of knowledge and practical topics
- Learner workbook of knowledge and practical topics
- Facilitation guides of knowledge and practical topics
- Assessment guides of knowledge and practical topics
- Moderation guide template
- Alignment matrix for the entire qualification

Selection Criteria

PSAAA will do the adjudication after the proposal submission deadline. The selection criteria will include the following:

1. **Experience** of the organisation/consultant in relation to the development of learning material for QCTO qualifications.
2. **References** - a list of referrals where the organisation/ consultant has developed learning material for QCTO qualifications.
3. **Capacity** and availability to complete the project within stipulated timeline (6 months after the signing of the contract).

- Participation of subject matter experts to the project.
 - Depth of technical resources (CV to be submitted).
 - Availability of personnel to respond to questions within the scope of the project.
4. **Proposed fee** for the project, including a schedule for additional services that may be necessary beyond the scope of the project.
 5. **Detailed project plan**, including proposed timelines per deliverable.

*PSAAA reserves the right to reject any and all proposals submitted. Proposals must be emailed to training@publicsectoracademy.co.za by **19 March 2021**.*