


PUBLIC SECTOR | NEWSLETTER

QUARTERLY: OCTOBER - DECEMBER 2022 www.saica.org.za

 SAICA – The South African Institute of Chartered Accountants

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WHAT'S INSIDE?

Articles

- Towards a professionalised public service in South Africa **2**
- The IPSASB is exploring differential reporting **6**
- GRAP Reporting Framework for 2023/24 – what will change **8**
- Amendments to GRAP 1 to “cut clutter” in financial statements **10**

Advocacy

- Advocacy Articles **12**

Useful Resources

14

Upcoming Seminars and Events

16

Feature profiles:

- The Whistleblower House **17**

SAICA's Public Sector Offerings

thought leader

Connect with us:

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UPCOMING DEADLINES:

31 March:

- PFMA financial year end.
- Submission of Public schools' financial statements for audit.

ARTICLES

Towards a professionalised public service in South Africa

Author: Msizi Gwala CA(SA)

Project Director: Public Sector Enabling Competencies at SAICA

Professionalisation of the public service refers to the process of increasing the level of professionalism among public service workers, employed in the three spheres of government and including those working for state entities. This would require government (likely through the Department of Public Service and Administration (DPSA), the National School of Government (NSG), the Public Service Commission (PSC) and a variety of other stakeholders, including professional bodies such as the South African Institute of Chartered Accountants (SAICA) to work together towards changing the status quo. This process will require public service employees to be provided with the right education, training and skills they need to perform their jobs effectively, as well as establishing clear standards and expectations for their performance. Performance and consequence management would also need to be intensified. The goal of professionalization is to improve the quality and efficiency of public service, as well as to enhance the overall professionalism and credibility of the public service as a whole.

Delivering quality services to the South African citizen

There are many factors that can affect government service delivery in South Africa. Some of the key factors that can impact the quality of government services in South Africa include:

Funding: The amount of funding available to the various spheres of government and entities can impact the quality of services they are able to provide. For

example, inadequate funding can lead to inadequate staffing levels, outdated equipment and infrastructure and limited resources, which can affect the quality of services.

Training and development: The level of education, training and development provided to public servants can impact the quality of services they are able to provide. Public servants who are well-trained and knowledgeable about their roles and responsibilities are more likely to provide high-quality services.

Performance management: The quality of services provided by government agencies can be improved through the use of performance management systems, which can help to monitor and assess the performance of public servants and identify areas for improvement.

Public engagement: Engaging with the public and soliciting their input and feedback can help government agencies to understand the needs and priorities of citizens and can lead to the development of more effective and responsive services.

Leadership: The quality of leadership within government can have a significant impact on the quality of services provided. Strong, effective leaders can provide guidance, support and direction to public servants and can help to create a culture of excellence within the state.

Based on the factors above, the professionalisation of

the public service clearly becomes an important factor towards better delivery and fortunately the South African government is forging ahead towards this objective. Professionalisation will also likely lead to much needed support of the government and its work, from the public.

What does South Africa stand to gain in this professionalisation journey?

The professionalisation of the South African public service can have several, much needed benefits for citizens and stakeholders of the government, including:

Improved quality of public services: Professional public servants are better equipped to provide high-quality services to citizens. This can lead to better outcomes for the public, such as improved health and education, and increased satisfaction with government services.

Increased accountability: Professional public servants are more likely to be accountable for their actions and are more likely to adhere to established standards of conduct and performance. This can increase public trust in government and improve the overall integrity of the public service.

Enhanced public policy: Professional public servants are better equipped to analyse complex policy issues and provide expert advice to decision-makers. This can lead to more effective and evidence-based public policy. Professionals can assist with the implementation of policies in South Africa, which for a long period some of which have been lauded as stellar, but the country has batted to implement (be it for various and complex reasons).

Attraction and retention of talent: Professionalising the public service can make it a more attractive career option, which can help attract and retain highly skilled and dedicated individuals. This can improve the overall quality of the public service.

Lessons from around the world

It is difficult to say which countries have the best professionalised public service, as there are many factors that can affect the quality of a country's public service. Furthermore, dynamics and needs differ from country to country. From a South African (or any specific country's) perspective, while some countries may be considered best based on set criteria, this may not be congruent

when using different criteria from a different perspective (based for example on the South African context, especially for example given our unique and complex circumstances). However, some countries are generally considered to have high-quality public services, such as Canada, Australia, United Kingdom and New Zealand. These countries have a long history of investing in the education, training and development of public servants, and have established strong systems of accountability and performance management. They also have a culture of public service that values professionalism and encourages individuals to pursue careers in the public sector. Overall, the quality of a country's public service is determined by a range of factors, including the commitment of the government and the public to investing in and supporting the public service.

What will it take?

The Cabinet approved National Framework towards Professionalisation of the Public Sector sets out ambitious objectives and areas of improvement for the public service, including how the country will get there. Working through the Governance, State Capacity & Institutional Development (GSCID) Cluster and the Cabinet Committee, Cabinet will provide oversight over the implementation of the Framework. The Framework is set to be implemented in the new financial year (April 2023) by government. Professionalising the service will require careful planning, coordination and consideration by government's departments and entities involved, from the National Treasury to the DPSA, NSG as well as local government stakeholders e.g., SALGA. A range of factors should be taken into account in order to successfully implement professionalisation initiative, which include:

Education and training: Governments should invest in education and training for public servants, in order to provide them with the necessary skills and knowledge to perform their jobs effectively. This can include providing opportunities for public servants to earn professional qualifications, such as degrees and certifications, as well as providing on-the job training and development.

Performance management: Governments should establish performance management systems for public servants, in order to monitor and assess their performance and to identify areas for improvement. This can include setting clear performance standards and expectations, providing feedback and support to public servants and conducting regular performance evaluations. A "carrot and stick" approach should also

be religiously followed where stellar performance is not only encouraged, but rewarded through bonuses, salary increments and promotions, and negative consequences result from poor performance and behaviour)

Consequence management: Government should demonstrate commitment to acting where there is lack of performance or wrongdoing. Issues left to be without the necessary consequences perpetrates the situation even further and leads to the deterioration and underperformance of government. Consequences would be varied, in line with regulation, may be constructive (e.g. developmental interventions or other support) and suitable to the circumstances. They should also empower the manager and government to act without fear or favour where necessary.

Public engagement: Governments should engage with the public and solicit their input and feedback when professionalising the public service. This can help to ensure that the public service is responsive to the needs and priorities of citizens and can help to build trust and support for the professionalisation of the public service.

Legal and regulatory frameworks: Governments should ensure that their legal and regulatory frameworks are sufficient to support the professionalisation of the public service. This can include establishing codes of conduct, setting standards for professional qualifications

and providing mechanisms for accountability and transparency.

The important role of the accountancy profession

The accountancy profession plays an important role in ensuring and improving the stability of the South African government and ultimately the continued creation of value by government. The profession assists governments in the delivery of services in a number of ways:

Financial management: Accountants can provide expertise in financial management, including budgeting, forecasting and financial reporting. This can help government agencies to manage their financial resources more effectively, and to make informed decisions about the allocation of resources.

Performance management: Accountants can provide expertise in performance management, including the development of performance indicators, the monitoring of performance and the identification of areas for improvement. This can help government agencies to assess the effectiveness of their services and to make necessary improvements.

Auditing and assurance: Accountants can provide independent review and assurance services, such as auditing and financial review, which can help to increase

transparency and accountability in government. This can help to build public trust in government and improve the overall integrity of the public service.

Advisory services: Accountants can provide advisory services to government agencies, such as financial consulting, strategic planning and risk management. This can help government agencies to identify and address challenges, and to develop and implement effective strategies for improving service delivery.

Given the current status of the public service, and our expertise, two questions need to continue to be reflected on by the profession: "Are we doing enough?" and/or

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"What more can we do to assist?". Accountancy being one of the oldest and most established professions in the world, SAICA, its members and the accountancy profession at large stand to make a significant contribution to professionalisation journey of the government, with their know how and the positions they occupy within the public sector, finance and governance ecosystems.

Conclusion

The National Framework Towards Professionalisation of the Public Sector aims to achieve the following:

- Tighten pre-entry requirements, effective recruitment and selection processes.
- Improved workplace orientation and induction programmes.
- Effective HR planning, performance management and appraisal systems and possible alignment with professional body/association registration.
- Continuous learning and professional development.
- Managing career progression and career incidents for public servants and leaders.

There are undoubted benefits that South Africa stands to gain in this professionalisation journey, including improved services, increased trust in government and improvements in the implementation of government policies. This is an initiative that SAICA supports, given the importance of a well-functioning state for the citizens, business and the economy of the country.



ARTICLES

The IPSASB is exploring differential reporting

Author: Elizna van der Westhuizen CA(SA)
Standard Setter at the Accounting Standards Board

Differential reporting allows entities to apply different financial reporting requirements in different circumstances. For example, smaller less complex entities apply simplified reporting requirements compared to larger more complex entities.

In the private sector, IFRS for SMEs is an established reporting framework applied by entities that do not have public accountability. In the public sector internationally and locally, differential reporting has been a recurring theme in work programme consultations. Stakeholders continue to raise concerns with the ability of smaller less complex entities to prepare financial statements in accordance with the full reporting framework. The reasons are often linked to resource constraints at these entities, such as skill-, system- and budget constraints.

What is the IPSASB considering?

The IPSASB agreed to add a project to its work programme to research the possibility of differential reporting in IPSAS. At the September 2022 IPSASB meeting, high level discussions focussed on initial research that considered several differential reporting models. The different approaches adopted by jurisdictions allowed the IPSASB to gain a better understanding of the various practices worldwide. The IPSASB will continue its research and follow developments to determine whether a differential reporting model can be developed for the global public sector.

The ASB research and current position

The Accounting Standards Board (the Board) researched differential reporting and how the Standards of GRAP can be applied by smaller entities twice in the past. The research resulted in the following papers published on the ASB website:



2011: Position Paper on *Differential Reporting in the South African Public Sector* <https://www.asb.co.za/wp-content/uploads/2019/04/Differential-Reporting-29082011.pdf>



2020: Research Paper on *Application of Standards of GRAP by Small Entities* <https://www.asb.co.za/wp-content/uploads/2020/10/Research-Paper-on-Application-of-GRAP-by-Small-Entities.pdf>

The Board concluded in both instances that introducing differential reporting in the South African public sector would not meet users' information needs and would not resolve the issues that these entities experience.

What can smaller, less complex entities consider when preparing financial statements in accordance with Standards of GRAP?

The 2020 Research Paper includes details on the Board's considerations and conclusions, as well as the resources that are available to assist entities in the public sector with preparing financial statements in accordance with the Standards of GRAP (see Appendix C Table 1). Most notably, the *Guideline on The Application of Materiality to Financial Statements* provides guidance that would be useful to address some of the challenges.

Disclaimer:

The article has been prepared by the Secretariat of the ASB for information purposes only. It has not been reviewed, approved, or otherwise acted on by the Board.



The reasons are often linked to resource constraints at these entities, such as skill-, system- and budget constraints.



ARTICLES

GRAP Reporting Framework for 2023/24 – what will change?

Author: Elizna van der Westhuizen CA(SA)
Standard Setter at the Accounting Standards Board

Role and purpose of Directive 5

Directive 5 on *Determining the Reporting Framework* outlines the GRAP reporting framework for a particular reporting period. The Appendices of the Directive list the standards and pronouncements that are the GRAP Reporting Framework for a reporting period. The Appendices are updated each year.

Directives are authoritative and entities have to apply Directive 5 and the list of pronouncements in the

applicable Appendix to prepare financial statements for a particular reporting period.

What will change for 2023/24?

There are a number of pronouncements, and changes to pronouncements, that become effective 1 April 2023. The effective dates have either been determined by the Minister of Finance or through past decisions of the Board. These pronouncements are listed below:

Pronouncement	Link to document
GRAP 25 on <i>Employee Benefits</i> (2021)	https://www.asb.co.za/grap-25-3/
IGRAP 7 on <i>The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction</i> (2021)	https://www.asb.co.za/igrap-7-2/
Improvements to the Standards of GRAP (2020)	https://www.asb.co.za/wp-content/uploads/2022/04/Improvements-to-Stds-of-GRAP-2020.pdf
Amendments to GRAP 1 on <i>Presentation of Financial Statements</i> (2019)	https://www.asb.co.za/wp-content/uploads/2022/04/Amendments-to-GRAP-1.pdf
IGRAP 21 on <i>The Effect of Past Decisions on Materiality</i>	https://www.asb.co.za/igrap-21/
Guideline on <i>Accounting for Landfill Sites</i>	https://www.asb.co.za/wp-content/uploads/2022/04/Guideline-on-Acc-for-Landfill-Sites-1-April-2022.pdf

There are a number of pronouncements, and changes to pronouncements, that become effective 1 April 2023.

What about pronouncements, and changes to pronouncements that are not yet effective?

The impact of pronouncements that are not yet effective on the 2023/24 GRAP Reporting Framework is as follows:

Pronouncement	Effective date	Impact on 2023/24
GRAP 104 on <i>Financial Instruments</i> (revised 2019) (https://www.asb.co.za/grap-104-2/)	1 April 2025.	The transitional provisions require adoption of the revised Standard taken as a whole. Partial or incremental adoption is not permitted.
GRAP 103 on <i>Heritage Assets</i> (2022) (https://www.asb.co.za/grap-103-2/)	The effective date must still be determined by the Minister of Finance.	The pronouncement provides guidance on initial application of the revisions.
Guideline on <i>The Application of Materiality to Financial Statements</i> (https://www.asb.co.za/wp-content/uploads/2022/04/Guideline-on-Materiality-1-April-2022.pdf)	The guideline does not have an effective date.	Entities are encouraged to apply it.

What about pronouncements of international standard-setters?

The Appendices to Directive 5 include pronouncements issued by other standard-setters that should be considered by entities in preparing their financial statements for a particular reporting period. Pronouncements of other standard-setters can only be used to formulate accounting policies; they cannot be adopted by entities.

A communication on the IPSAS and IFRS Standards that entities should not consider when formulating accounting policies for 2023/24 is issued with Directive 5.

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ARTICLES

Amendments to GRAP 1 to “cut clutter” in financial statements

Author: Amanda Botha CA(SA)
Standard Setter at the Accounting Standards Board

During 2018, the ASB undertook a project, based on international developments at that time, to improve financial reporting disclosures, and reduce clutter in the financial statements.

This resulted in amendments to GRAP 1 on *Presentation of Financial Statements* to clarify the application of materiality to all parts of the financial statements. These amendments will become effective for periods commencing on or after 1 April 2023 but may be early adopted.

Clarifying materiality and aggregation

Materiality applies to all parts of the financial statements.

The amendments to GRAP 1 clarify that entities should not reduce users’ understandability of the financial statements by obscuring material information with immaterial information, or by aggregating material items that have different natures or functions.

When a Standard of GRAP requires specific disclosures in the financial statements, an entity still applies materiality. This means that disclosures that are immaterial, should not be provided even if they are a minimum requirement of a Standard.

How should materiality be applied in presenting information in the statements of financial performance and position?

In presenting specific line items in the statements of

financial performance and position, line items may be aggregated.

Guidance is included in GRAP 1 on how additional subtotals should be presented in the statements of financial performance and position. This amendment clarifies that subtotals must:

- comprise line items made up of amounts recognised and measured in accordance with Standards of GRAP;
- be presented and labelled in a manner that makes line items that constitute a sub-total, and must be clear and understandable;
- be consistent from period to period; and
- not be displayed with more prominence than the sub-totals and totals required in Standards of GRAP for the statement of financial position.

Flexibility on the structure of financial statements

GRAP 1 also clarifies that entities have flexibility as to the order in which they present the notes to the financial statements. An entity should consider understandability and comparability when deciding on an order.

Examples of possible ways of ordering the notes may include:

- giving prominence to the areas of an entity’s activities that it considers to be most relevant in

understanding its financial performance and financial position. This may include grouping together information about particular operating activities;

- grouping together information about items measured in the same way, such as assets measured at fair value; or
- following the order of the line items in the statements of financial performance and position, such as:

- a statement of compliance with Standards of GRAP;
- a summary of significant accounting policies applied;
- supporting information for items presented on the face of the statements; and
- other disclosures including contingent liabilities, unrecognised contractual commitments, and non-financial disclosures.

The amendments to GRAP 1 removed guidance and examples on the identification of significant policies that were perceived as being unhelpful.

A copy of the amendments to GRAP 1 can be accessed on the ASB’s website.

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“...entities have flexibility as to the order in which they present the notes to the financial statements. An entity should consider understandability and comparability when deciding on an order.”



ADVOCACY ARTICLES

SAICA calls on urgent intervention by oversight bodies to achieve the NDP goals

Author: Natasha Soopal CA(SA)
Executive: Ethics Standards and Public Sector
at SAICA

The Auditor-General of South Africa (AGSA) released the 2021-22 National and Provincial Audit Outcomes General Report on Thursday, 23 November, which reflected a gradual improvement in audit outcomes. However, there continues to be poor audit outcomes in key service delivery portfolios and state-owned enterprises. Furthermore, lack of accountability has led to service delivery failures.

The National Development Plan (NDP) was launched by government in 2012 and aims to eliminate poverty and reduce inequality by 2030. However, the AGSA has identified key weaknesses in the processes implemented by government to achieve the NDP goals which includes: incomplete planning, budgeting and reporting; ineffective reporting and accountability processes; and an underachievement on service delivery improvements. These fundamental weaknesses in controls may hamper the achievement of the NDP by 2030, resulting in the spending of the budget without improving the well-being of the country and its citizens.

The AGSA identified the Department of Water and Sanitation (DWS) as an example of a service delivery department that has incomplete planning, budgeting and reporting as it did not include the Medium-Term Strategic Framework (MTSF) deliverable on “eradicating the bucket sanitation system” in its annual performance plan. As a result, the government may not be able to deliver on its promises to eradicate the bucket sanitation system and improve the lives of its citizens. This

also impacts on the transparency and accountability of service delivery by the government as the MTSF is incomplete and not reliable.

The Auditor-General, Tsakani Maluleke, also highlighted that even though there are well-designed processes with defined responsibilities for planning, achieving and reporting on auditees’ delivery on their mandates and on the MTSF, “these processes are poorly implemented, and the public continues to experience a lack of delivery, particularly in the key service delivery portfolios”.

Furthermore, despite the government continuing to spend all or most of its budget, annual targets are still not achieved by many service delivery departments and public entities. This is evidenced by the DWS’s water services management programme where 82% of the budget has been spent whereas the Department has only achieved 71% of its target, which will result in overspending to achieve the target. Moreover, the Department planned to rehabilitate nine dams by 31 March 2024 in terms of its MTSF, but has only rehabilitated one dam as of 31 March 2022. The government must be cautioned that the Department’s failure to properly implement its mandate and enforce accountability may result in dire consequences for the country in terms of water management, which may be a repeat of the rolling blackouts that are being experienced by the country.

With eight years remaining for government to achieve

its goals as set out in the NDP, it is time for government to take stock, revisit its strategy and enforce accountability to avoid further failures within the state.

SAICA urges oversight bodies to collaboratively review and monitor the implementation of the NDP which will require a consolidation of multiple service delivery departments and public entities plans aligned to the NDP. Furthermore, accountability and consequence management need to be enforced to ensure that the well-being of the country and its people is improved.

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...incomplete planning, budgeting and reporting; ineffective reporting and accountability processes; and an underachievement on service delivery improvements.

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USEFUL RESOURCES

Compliance

Document	Details
National Implementation Framework towards the Professionalisation of the Public Service	Cabinet has approved the National Implementation Framework towards the Professionalisation of the Public Service. The framework provides five pillars on interventions in professionalising the Public Service. The pillars include pre-entry recruitment and selection within the Public Service; induction and onboarding; planning and performance management; continuous learning and professional development, and career progression and career incidents.
PFMA Instruction no. 09 of 2022/2023	National Treasury has issued PFMA Instruction no. 09 of 2022/2023 to prescribe the mandatory utilisation of the eTender Portal for the publication of bid opportunities, bid awards and any bid related notifications.
PFMA SCM Circular no. 02 of 2022/2023	National Treasury has issued PFMA SCM Circular no. 02 of 2022/2023 to confirm the status of the approved government tender bulleting departure and to repeal SCM Instruction No. 01 of 2021/2022: Departure from Publication of Bids, Bid awards and Related Notifications in the Government Tender Bulletin (GTB) and the e-Tender Portal.
Asset Management Framework	National Treasury has published the 2021 Asset Management Framework for national and provincial departments which builds upon the 2004 edition and focusses on asset componentisation, valuation principles and techniques, and asset risk and performance management.

Financial Reporting

Document	Details
ASB's communication on Directive 5: Determining the GRAP Reporting Framework	Read the ASB's communication on <i>Directive 5: Determining the GRAP Reporting Framework</i> outlining the pronouncements issued by the ASB, the IPSASB and IASB that should either be applied or considered by entities in preparing their financial statements.
Accounting Guidelines on GRAP 104	National Treasury has published Accounting Guideline on GRAP 104, <i>Financial Instruments</i> .
Accounting Guideline on GRAP 108	National Treasury has published Accounting Guideline on GRAP 108, <i>Statutory Receivables</i> .
2022/2023 Accounting Manuals for Departments	National Treasury has published Accounting Manuals for Departments for 2022/2023 financial year.

UPCOMING SEMINARS AND EVENTS



Seminar and Event name	Overview	Region	Book
2023 PFMA financial reporting and audit preparation	This seminar aims to enable preparers of PFMA financial statements to submit credible financial statements for audit purposes by minimising the need for audit intervention through the correction of the financial statements arising from the audit process.	Webcast	Click here to book
2023 TechTalk Series: SAICA Standards	In this TechTalk series, we discuss and analyse recent developments within the technical space (Tax, Public Sector, Ethics, Corporate Reporting and Assurance) with guest panelists joining us to share their insights on specific matters.	Webcast	Click here to book



FEATURE PROFILES

The Whistleblower House

The Whistleblower House is a not for profit public benefit organisation that facilitates access to support services for whistleblowers, creates awareness of whistleblowers' plight and acknowledges the vital role of whistleblowers in strengthening ethics and democracy in South Africa. The organisation seeks to support people who know about or witness wrongdoing so that they can more safely become whistleblowers. The Whistleblower House firmly believes that whistleblowing is a necessary bulwark in the architecture of modern democracies as it:

- alerts the public to abuses of power;
- shines a light on criminality for law enforcement to follow up; and
- disrupts the networks of collusion within institutions.

Their vision

To minimise all adverse impacts on a whistleblower by:

- acknowledging the importance of the individual choosing to take a stand
- supporting whistleblowers in their journey of exposing institutional wrongdoing
- encouraging whistleblowing as a method of creating a more transparent and ethical society

Their values

- Act with integrity, honesty and transparency
- Deliver with safety, sustainability and empowerment
- Mediate with compassion, humility and hope
- Support with dignity, love and empathy
- Rebuild with belief of a better future, optimism and faith in humanity

Their mission

The Whistleblower House will achieve its vision by:

- facilitating access to empathetic service providers, including, but not limited to professional legal, financial, security and psychological support
- creating awareness of the importance of exposing institutional wrongdoing
- providing a safe space for potential whistleblowers to discuss the dilemmas they face
- publicly acknowledging the contributions of whistleblowing to good governance
- advocating for the implementation of effective whistleblowing management systems in organisations
- collaborating with companies to provide a means of employment for whistleblowers

The whistleblowing - Educate yourself App

This is a free app developed by The Whistleblower House to empower the public with practical explanations on the rights of whistle-blowers according to South African law. It explains how the protection works, **who** is entitled to the protection, **what** you are protected against, **when** you are protected, and **why** you are protected. The app can be downloaded from your favorite **app store**.

To learn more about The Whistleblower House click [here](#).

SAICA'S PUBLIC SECTOR OFFERING

SAICA has a dedicated public sector division to support members in the public sector. Members receive support as follows:



1 Thought leadership

Members receive regular thought leadership articles on emerging issues in accounting, assurance, governance, risk management, technology and other developments that may affect the future of the profession.

2 Technical Update

Members receive regular updates on SAICA social media platforms and a monthly newsletter outlining recent developments in standards and legislation.

3 Technical Resources

Members have access to guides, handbooks, tools, templates, and other resources to support them in the public sector.

4 Technical Support

Members are able to log technical queries on the [SAICA Online Technical Query System](#) and receive guidance from SAICA staff.

5 Seminars and Events

Complimentary and discounted access to [SAICA seminars and events](#).

6 The division is also responsible for:

- Advocating, lobbying and influencing for fit-for-purpose legislation, standards, policies, processes and systems in the public sector.
- Public Finance Management Capacity building projects to support the professionalisation agenda in public finance management.

Meet the team



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