

PUBLIC SECTOR | NEWSLETTER

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 SAICA – The South African Institute of Chartered Accountants

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UPCOMING DEADLINES:

31 July:

- PFMA audit reporting deadline.

31 August:

- Submission of MFMA annual financial statements for audit.
- Submission of annual reports, audited financial statements and auditors reports by public entities to their executive authorities.

1 September:

- Public Schools to start the budgeting process for 2023 financial year.

ARTICLES

The problem with assets

Author: Jeanine Poggiolini CA(SA)
Chief Executive Officer at the Accounting Standards Board

As the ASB, we always receive comments from stakeholders that accounting for assets using Standards of GRAP is too difficult, and as a result, the requirements in the Standard should be reviewed, or should be made less onerous for certain entities.

Over the years, the Board has undertaken various projects to uncover exactly what issues preparers have with applying the Standards of GRAP on assets. These projects include:

- 1 A post-implementation review of GRAP 17 on Property, Plant and Equipment and GRAP 16 on *Investment Property*.
- 2 A post-implementation review of GRAP 103 on *Heritage Assets*.
- 3 A review to identify if certain entities should have different reporting requirements.

Based on feedback from both users of the financial statements and preparers during the reviews, changes were made to GRAP 16, 17 and 103 to ensure better, more consistent application of the Standards. Based on the issues raised by stakeholders about the need for different reporting, most issues raised were practical rather than conceptual.

All three of these projects highlighted systemic issues that cannot be addressed through changing accounting Standards. These include:

Poor record keeping

One of the most common questions we get is how the Standards deal with valuing assets when the supporting documents cannot be found. This is not a Standards-issue; this is a practical issue that preparers need to solve in a way that best satisfies the accounting principles.

Poor control environments

As examples, entities do not update asset registers on an ongoing basis, do not reconcile the physical asset register with the system generated asset register.

Poorly designed policies and processes

Entities should design asset management policies that adhere to planning and asset management disciplines, and reporting policies that reflect how assets are managed. Asset and financial reporting functions need to collaborate and co-operate on an ongoing basis to ensure that they both understand how assets are managed and how they need to be reported. Processes should be designed accordingly.

Severe lack of skill and capacity in both financial reporting and asset management disciplines

Entities need to ensure that they have skilled staff that understand (a) how assets should be managed to achieve service delivery commitments, and (b) how the Standards of GRAP should be applied to reflect the way in which assets were managed for a reporting period.

Using consultants to execute activities which should have been performed by the staff at the respective entity.

Consultants – who are appointed to assist with the more complex areas of the Standards – are often used to address the issues highlighted in the points above. Where there are officials in an entity to perform these tasks, consultants should not be used to do, re-perform or re-create these activities or records.

It is true that aspects of the Standards are complex and require judgement, for example, assessing useful lives and determining impairments. However, there are aspects that good management of assets should identify, e.g. whether assets can be used for as long as, or in the manner, anticipated. The Standards of GRAP are not intended to explain how assets should be managed, but are a tool used to report on these issues in the financial statements.



So what needs to be done?

There are several municipalities, public entities, colleges and others that are able to report relevant, credible information about their assets in the financial statements. Their ability to do so is getting the basics right. If entities cannot get the basics right, it does not matter what accounting framework is used.

Disclaimer:

The views expressed in this article are those of the individual and not the Board of the ASB.



Asset and financial reporting functions need to collaborate and co-operate on an ongoing basis to ensure that...



ARTICLES

Budgeting, an important aspect of financial management in public schools

Author: Kgoboko Rakgotho CA(SA)

Project Manager: Public sector at SAICA

Public schools in South Africa are expected to do their utmost to improve the quality of education with the resources available to them. For this to take place, the School Governing Body (SGB) as required by the South African Schools Act, Act no. 84 of 1996 (SASA), must ensure that financial management is sound and effective in their schools. Without the correct financial planning procedures being followed, it would be difficult to meet the needs of the school. In this regard, school's budgets must be prepared according to provincial guidelines for the school to attain its objectives and goals. Financial planning therefore forms an important part of the financial management of the school.

Section 38 of the SASA requires the SGB to prepare a budget each year according to prescriptions determined by the Member of the Executive Council (MEC) in a Provincial Gazette, which shows the estimated income and expenditure of the school for the following financial year. The determination of the school's objectives and activities, as well as financial policies and financial procedures should be the first step in the budgeting process. The lack of planning the day-to-day activities of the school can result in waste and inefficiency in the management of the school's resources, hence all school activities should be included in the budget.

A budget serves as a planning device and a basis for reports and the process thereof must be an issue that

involves parents, learners and educators of a school. Internal communication concerning the preparation of the budget is important to ensure that all internal stakeholders know when to make their submissions and how to spend the funds allocated to them. The Heads of Departments (HODs) in the school are responsible for all the activities in their respective departments and are therefore in a better position to accurately prepare mini budgets for their respective departments for the following year, based on the school's priorities, goals and the School Development Plan (SDP). The finance committee of the SGB or a finance officer through the delegation of the finance committee would then prepare one budget for the school using the mini budgets from the HODs.

Parents must get involved in the budget process

In terms of section 38 (2) of the SASA, before a school budget is approved by the governing body, it must be presented to a general meeting of parents convened on at least 30 days' notice, for consideration and approval by a majority of parents present and voting and paragraph 3 of the same section requires that the budget must be made available for inspection at the schools at least 14 days prior to the general meeting.

Schools may communicate the notice to the parents through the following means:

- brochures and flyers
- newsletters and invitations
- word of mouth

- social media
- local press and television

Making the budget available for inspection before the meeting gives the parents an opportunity to analyse the budget and make their own judgements and conclusions in order to ask the right questions with regards to the budget items and make appropriate decisions at the meeting. Parents are therefore urged to attend the general meeting and contribute to the school's development, ensuring that the school management is held accountable for the planned activities and the funds allocated to them.

Once the budget has been approved by most parents at the general meeting, monthly budgetary accounting procedure should begin to ensure that the funds are spent according to the approved budget. In this regard, the school financial records (differences between budgeted and actual performance) should be presented monthly to the SGB to determine corrective measures or at times, amendments needed to be made to the budget. If amendments or adjustments to the budget are needed during the financial year, such adjustments should be done in consideration of the school's priorities and goals and should be approved by the SGB. Regular feedback on spending will ensure that all internal stakeholders remain within their budget limits.

Budgetary control should be implemented for each department, where each variance is the responsibility of the HOD or any official in charge of the department in which it arises. He/she must therefore explain the variance and act where necessary. The variances identified can also be an indication of under performance by the respective department for example, the department could be underspending on its budget while its planned activities are not being implemented which is a concern that would need to be addressed so that the learners are not negatively impacted.

School budgets may be adjusted by 31 January of the following year. Such adjustments may result from the following:

- the actual number of learners enrolled and the level of exemptions to pay school fees being materially different to the estimate that was made in the budget
- an inability by the school to raise enough funds compared to what was initially planned.
- government subsidy being materially different from the estimated allocation by the department of basic education.

Making the budget available for inspection before the meeting gives the parents an opportunity to analyse...



ARTICLES

MFMA 2020-21 AGSA Audit Outcomes – Zooming in on technology and related controls

Author: Msizi Gwala
Project Director: Public Sector Enabling Competencies at SAICA

Systems of internal control, and IT internal controls in particular are of utmost importance in the reporting of credible information to stakeholders and in achieving municipal objectives. IT controls provide a reasonable assurance that the information technology (IT) used by a municipality operates as intended, that both financial and performance data reported is reliable (valid, accurate and complete), and that the municipality is in compliance with applicable laws and regulations. Given the large volumes of data and complexities municipalities deal with, credible reporting is virtually impossible without sound IT systems and controls being employed as part of the broader system of internal control.

The report of the Auditor General's (AGSA) office on the state of affairs of IT controls at local government as outlined on the MFMA 2020-21 General Report spells out the troubles local governments is in when it comes to IT controls. While there are many other issues and challenges faced by government and local government in particular, information systems, IT governance and related controls while reported on by the AGSA, do not always get the limelight they deserve. This article aims to shine a light on this somewhat forgotten, and yet critical part of the reporting value chain. The need for focus on IT and related controls is being exacerbated by the escalating levels of automation and digitalisation happening all around us. Municipalities and the whole of the public sector cannot afford to be left behind

in this revolution driven by advances in technology. SAICA members, associates, and trainees as well as the accountancy profession at large need to foster better relations and collaboration with their IT departments and work towards a much more effective management and use of IT systems.

Unfortunately, the outcome of the assessment of the information systems used to process and report critical municipal financial information identified significant weaknesses in information technology controls. The AGSA assessed and reported on the following five areas:

- **IT governance**
- **System-related controls**
- **Information security**
- **IT projects**
- **IT contracts and licenses**

IT governance

Good governance enables municipalities to use and manage information technology to achieve municipal objectives. The status of information technology governance at 79 municipalities assessed is mostly of concern or requires intervention in 2020-21:

	2020-21	2019-20	2018-19	2017-18	2016-17
Good	25%	12%	14%	26%	20%
Of concern	50%	57%	62%	45%	53%
Intervention required	25%	31%	24%	29%	27%

The Impact of these ineffective information technology governance processes include the following:

- Control environments that were vulnerable to abuse or misuse.
- Runaway information technology projects that completely exceeded budget and time targets.
- Expenditure that was not justifiable, leading to value not being derived from the investments made in technology.

System-related controls

Information systems are used to process large volumes of critical data which should support municipal operations and financial management and make local government more efficient and economical. The audit outcomes for 2020-21 indicate that the integrity of information processed by systems at 94% of the municipalities audited were ineffective or inadequate.

	2020-21	2019-20	2018-19	2017-18	2016-17
Good	6%	3%	2%	3%	5%
Of concern	61%	64%	60%	63%	64%
Intervention required	33%	33%	38%	34%	31%

The impact of ineffective and inadequate systems-related controls was as follows:

- Local government, especially metros and large municipalities, continued to spend large sums of money on new and advanced systems to streamline their processes.
- The weaknesses in the systems are so significant that auditors had to perform additional procedures around the transactions and data processed by such systems.
- The systems were vulnerable to misuse, abuse, and fraud.

Information security

The whole world is worried about the safety of information and cyber security. South Africa recently saw the introduction of the Protection of Personal Information Act (POPIA) which aims to ensure the safeguarding of personal information processed by any "responsible party". The AGSA report confirms that there are indeed weaknesses in the implementation and governance of Information Technology (IT) in South African municipalities, and that everyone should be worried. Information security measures are critical to ensure that information systems used by local government are not vulnerable to cyberattacks and to prevent staff from performing unauthorised system activities. There is a need to pay special attention to the strengthening of cybersecurity and other access controls as information security weaknesses were identified at 86% of the 79 municipalities assessed in 2020-21.

	2020-21	2019-20	2018-19	2017-18	2016-17
Good	14%	7%	10%	14%	15%
Of concern	53%	57%	57%	53%	59%
Intervention required	33%	36%	33%	33%	26%

The impact of weaknesses in information security controls:

- Hackers were successful in exploiting the security weaknesses at some of the municipalities where the AGSA rated information technology security as weak.
- Key local government services not being available for a prolonged period.
- Defrauding of municipalities and hackers demanding ransom.

Information technology projects

17 information technology (implementation or system acquisition) projects at 15 municipalities were assessed during the 2020-21 audit cycle. At nine (9) municipalities, 11 of the projects to the value of R1,92 billion did not meet time, cost, quality, or business expectations.

	2020-21
Good	40% (6)
Of concern	33% (5)
Intervention required	27% (4)

Poorly managed projects resulted in municipalities incurring costs that could have been avoided.

IT contracts and licenses

A total of 38 contracts were audited at 29 municipalities, and ten (10) contracts at six (6) of the municipalities were not concluded in the best interest of the municipality as the intended value was not received. Information technology contracts and licensing agreements outline responsibilities and minimise risk.

	2020-21
Good	79% (23)
Of concern	21% (6)
Intervention required	0% (0)

As a result, municipalities paid for software licences they did not need, resulting in expenditure that could have been avoided.

Conclusion

The accountancy profession needs to pay closer attention to IT controls, as we have an important role to play in ensuring improvements in the areas highlighted in the AGSA report. It should be a concern to all professionals that 94% of the information systems used by the local government (by the professionals at the municipalities) to produce the information being reported was assessed by the external auditors as either ineffective or inadequate. This means that finance staff are working against a tide, trying to produce credible financial and performance information annually at municipalities.

SAICA encourages members and associates to partner with their IT and other relevant departments to understand the current IT landscape at their municipalities (including IT governance, systems, projects, and controls) with the view of helping to improve this area. There is an opportunity to work in collaboration with others to remedy the situation, manage projects better and influence better governance and decisions around IT and IT controls. This will go a long way in ensuring that communities benefit, information systems improve and that municipalities thrive through technology.

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ADVOCACY

Municipal finance management continues to deteriorate

Author: Natasha Soopal CA(SA)

Executive: Ethics and Public Sector at SAICA



The Auditor General of South Africa (AGSA) tabled the 2020-21 local government general report on Wednesday, 15 June. The general report is critical to the country as it reflects the current state of financial management of local government which ultimately impacts service delivery.

The AGSA has noted no improvement in the status of accountability, transparency, performance, and integrity in local government. Only 25% of municipalities were able to submit credible financial statements despite local government spending 10.41 billion Rands and 1.26 billion Rands on salary costs for finance departments and consultants respectively. Only 41 municipalities received clean audits with most of the municipalities that received clean audits being district municipalities. This is a concern as district municipalities receive the smallest portion of the budget and this reflects that cities, intermediary cities, local municipalities, and municipal entities that receive most of the budget and are also responsible for service delivery struggle to prepare credible financial statements.

It was further noted that 25 municipalities received disclaimer opinions which accounts for 10% of municipalities. Disclaimer opinions means that the municipality could not provide the AGSA with evidence for most amounts and disclosures in its financial statement and therefore the AGSA could not express an opinion on the credibility of those financial statements,

as well as determine what had been done with the funds the municipality had received for the year. It further indicates that there is no interest by leadership in those municipalities to drive accountability and transparency and that residents living in those municipal areas are robbed of service delivery.

Concerns on the financial health of municipalities were also highlighted where 230 municipalities and 18 municipal entities showed increasing indicators of a collapse in local government finance and continued deterioration based on their financial statements. Furthermore, the financial position of 28% of South Africa's municipalities reflects that there is significant doubt about whether they will be able to continue operating as a going concern soon.

Only 36% of municipal revenue is estimated to be recoverable and it further takes 213 days to collect amounts due by municipalities. In 2020-21, municipalities wrote off R41,28 billion in debt that was not paid to them. Despite municipalities experiencing cash flow challenges, municipalities continue to prioritise the payment of salaries and councillor remuneration, which totalled R113,66 billion in 2021 which is 60% of the estimated recoverable own revenue and equitable share allocation. Municipalities thereafter pay municipal suppliers including Eskom, the water boards and the South African Revenue Services and Small Medium Micro Enterprises (SMMEs) and place strain on cash flow

within government institutions and SMMEs. This is further emphasised by municipalities taking on average 240 days to pay creditors.

In terms of the Constitution of South Africa, local government is, amongst others, responsible to ensure the provision of services to communities in a sustainable manner, promote social and economic development and promote a safe and healthy environment for citizens. Based on the 2020-21 local audit outcomes, it appears that local government may struggle to ensure that it is able to execute its responsibilities in terms of the Constitution and emphasises the urgent need for accountability and support by all stakeholders to improve the current status quo of local government.

SAICA therefore supports and emphasises the call by the AGSA for accountability by all stakeholders in the accountability ecosystem to improve municipal finance management which includes accounting authorities, municipal public accounts committees, national and provincial government, portfolio committees, as well as active citizenry.

...municipality could not provide the AGSA with evidence for most amounts and disclosures in its financial statements and therefore the AGSA could not express an opinion on the credibility of those financial statements...



ADVOCACY

Advocacy submissions

Part of the responsibilities of the SAICA Public Sector Department include advocating, lobbying and influencing for fit-for-purpose legislation, standards, policies, processes and systems in the public sector. This is done through the submission of comment letters to the relevant stakeholders after consulting SAICA members and associates to obtain their views on the matters.

The below outlines the department's advocacy submissions that were made in the second quarter of 2022.

» DRAFT PREFERENTIAL PROCUREMENT REGULATIONS, 2022 FOR PUBLIC COMMENT (DRAFT PPR)

National Treasury issued the Draft PPR for comment by 11 April 2022 in accordance with section 5(2) of the Preferential Procurement Policy Framework Act, 2000. The draft Regulations proposed to prescribe the following:

- the threshold amounts in which the 80/20 and 90/10 preference point systems must be used, together with the formula to be applied; and
- other matters necessary or expedient to achieve the objects of the Act.

SAICA provided comments on each of the omitted and new provisions in the Draft PPR and made various recommendations including the need for National Treasury to develop guidelines and issue Instruction Notes as provided for in the Public Finance Management Act, 1999.

Furthermore, the comment letter highlighted the need for National Treasury to improve on its communication and risk management processes because the communication issued by National Treasury after the Constitutional Court judgement caused chaos and confusion within organs of states, as clear guidance was not provided by National Treasury on the steps that had to be taken to ensure that organs of states would be complying.

Read the full submission [here](#).

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...the Constitutional Court judgement caused chaos and confusion within organs of states, as clear guidance was not provided by National Treasury on the steps that had to be taken to ensure that organs of states...

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» BASIC EDUCATION LAWS AMENDMENT (BELA) BILL

The Basic Education Laws Amendment Bill was issued for comment by the Department of Basic Education by 20 June 2022. The bill sort comments on the proposed amendments to the South African Schools Act no. 84

of 1996 (SASA). SAICA's comments focused on clause 16: Amendment of section 21, clause 25: Amendment of section 29, clause 33: Substitution of section 42 and amendment of section 43.

SAICA agreed with the centralisation of procurement for public schools as it will assist the department to achieve greater cost savings due to larger orders, which equals higher discounts and lower delivery charges. However, the comment letter cautioned against centralised procurement of learning and teaching support material because if it is not properly managed, it may pose a challenge such as difficulties with timely replacement of defective materials and high probability of delays as learning and teaching support material may have to be sent to schools in distant areas which may become a problem if not properly managed.

SAICA further indicated that MECs within some provinces have not adopted a financial reporting guideline which poses a challenge for preparers and auditors of public-school financial statements. This results in inconsistencies with financial reporting between public schools. The comment letter recommended that

guidance is provided to provinces where no financial reporting guidance has been adopted by the MEC.

Read the full submission [here](#).

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TECHNICAL UPDATES



Compliance

Document	Details
Communication on court judgement regarding Preferential Procurement Regulations	National Treasury has released further communication on Constitutional Court judgement regarding Preferential Procurement Regulations, 2017.
PFMA SCM Instruction no. 04 of 2022/2023	National Treasury has issued PFMA SCM Instruction no. 04 of 2022/2023 to prescribe reporting requirements in relation to procurement in response to the national state of disaster because of the severe weather events.
PFMA SCM Instruction no. 03 of 2021/22	National Treasury has issued PFMA SCM Instruction no. 03 of 2021/22 to provide measures to improve compliance, accountability and transparency in procurement.

Financial Reporting

Document	Details
IPSASB Mid-period work program consultation summary	IPSASB has published its mid-period work program consultation summary which confirms the projects added to the IPSASB's work program, and explains the process followed to obtain stakeholder feedback on the Board's original proposals, as well as the reasons for the IPSASB's decisions.
IPSAS 44: Non-Current Assets held for sale and discontinued operations	IPSASB issued IPSAS 44, Non-Current Assets held for sale and discontinued operations, effective date 1 January 2025.
National Treasury Instruction no. 1 of 2022/2023	National Treasury has issued Instruction no. 1 of 2022/2023 to prescribe Modified Cash Standards for application by Departments.
Review Report on Presentation of Budget Information	ASB undertook a desktop review of GRAP 24 to assess whether entities have adhered to the requirements in the Standard. The information obtained through this review was used to identify potential issues with the application of the Standard and identify proposed responses.

Calls for comments

Document	Institution	Deadline
ED 199 - IPSASB Consultation Paper, Advancing Public Sector Sustainability Reporting	Accounting Standards Board	22 August 2022
ED 82 - Retirement Benefit Plans	IPSASB	01 August 2022
IPSASB consultation paper on accounting for Natural Resources	IPSASB	17 October 2022



TECHNICAL RESOURCES

Useful Resources

Title	Developed by	Description	How to get it?
Infrastructure planning and appraisal guideline, 2022	National Treasury	The guideline was developed by National Treasury to support public institutions embarking on infrastructure investment projects to meet the requirements of the Framework for Infrastructure Delivery and Procurement Management (FIDPM).	Click here to access
Guideline on budget submissions for large strategic infrastructure proposals	National Treasury	The guideline was developed by National Treasury to provide guidance on budget submissions for large strategic infrastructure proposals for 2022 and 2023 budget cycles.	Click here to access

UPCOMING SEMINARS AND EVENTS



Seminar and Event name	Overview	Region	Book
CA of the future Webcast Series	The series will provide participants with knowledge and an awareness on several topics related to the SAICA enabling competencies, equipping them for the changing world of work, business, and the accountancy profession.	Webcast	Click here to book
2022 TechTalk Series: SAICA Standards	In this Techtalk series, we discuss and analyse recent developments within the technical space (Tax, Public Sector, Corporate Reporting and Assurance) with guest panelists joining us to share their insights on specific matters.	Webcast	Click here to book
2022 Ethics in Practice Series - Webcast	All SAICA members are required to annually provide evidence of regular reflections on ethics values and attitudes as part of their CPD compliance. In order to support our members in this regular practical reflection, SAICA will be hosting a series of monthly ethics webinars, where thought provoking conversations will compel members to reflect on personal, business and professional ethics as they relate to their real world environment.	Webcast	Click here to book

FEATURE PROFILES

Meet the SAICA Public Sector Committee Chairpersons

Siyamdumisa B Vilakazi AGA(SA) - Chairperson of the SAICA National Public Sector Committee

Chief Financial Officer at the Ingonyama Trust Board

Siyamdumisa is currently the Chief Financial Officer at the Ingonyama Trust Board, a role he started on 1 May 2021. He believes that accountability inspires effective administration and has spent 6 of his 12 years working career in the public sector at a national government level trying to achieve just that.

He is currently invested in ensuring that land administration and accounting in the land tenure space is understood and elevated to a level where it can be used as an instrument to foster positive socioeconomic impact.



Amanda Zuma CA(SA) - Chairperson of the Eastern Region Public Sector Committee **CFO of Ray Nkonyeni Municipality**

Amanda Zuma qualified as a CA(SA) in 2012 and an RA with IRBA in 2016. She served her articles with PwC from 2008-2011 and subsequently joined the AGSA in August 2011 as an assistant audit manager and continued with the organization, working her way up through the ranks of audit senior manager in December 2016 which was the last position held when she left the audit office.

In August 2021 she joined Ray Nkonyeni Municipality as the CFO. Joining the organisation was based on the belief in its potential that needs unlocking. The smart city that is leading in tourism, maritime, agriculture, industrial hubs, with sustainable employment opportunities is what she would like to see in the community and that compelling vision is aligned to what she personally wishes for South Africa.



Lufuno Mudau (CA)SA - Chairperson of the Northern Region Public Sector Committee

Audit committee member

Lufuno has over 10 years of experience in the public sector. She completed her articles at PwC in 2012 and subsequently joined the AGSA in 2013 where she was mainly responsible for the audit of metropolitan municipalities within Gauteng. She then joined the City of Tshwane in 2017 as a Specialist in the Office of the CFO and was subsequently appointed in 2019 as the CEO of Housing Company Tshwane, a municipal entity of City of Tshwane responsible for delivering the social housing mandate of the City. Currently she sits as an audit committee member at PSIRA.



Region Public Sector Committee **CFO at Langeberg Municipality**

Mava is the CFO at Langeberg Municipality, where he assists in formulating the organization's future direction and supporting tactical initiatives, monitors and directs the implementation of strategic business plans, develops financial and tax strategies, manages the capital requests and budgeting processes, develops performance measures that support the organization's strategic direction, participates in key decisions as a member of the executive management team, manages the accounting, investor relations, tax, and treasury departments and oversees the financial operations. He previously served as the Chief Audit Executive and Senior Manager: Executive Support Services in the office of the Accounting Officer at the municipality after moving from the AGSA where he was an assistant audit manager.

Mava serves as the chairperson of the audit committee for the Consolidated Retirement Fund.



Mava Shude CA(SA) - Chairperson of the Southern

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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