

SAQA ID	Qualification Title	NQF Level	Credits	Duration
117326	Occupational Certificate: Public Sector Auditor	08	315	2 years

#### A. Quality Assurance Body

Quality Council for Trades & Occupations (QCTO)

#### B. Assessment Quality Partner

Finance and Accounting Services Sector Education and Training Authority (FASSET)

#### C. Qualification Overview

##### Purpose:

The purpose of this qualification is to prepare a learner to operate as a Public Sector Auditor. A qualified learner will perform external audit engagements to report on the public sector expenditure, performance and compliance in accordance with relevant standards and legislative requirements.

#### D. Exit Level Outcomes

- Manage all aspects of an external audit as it applies to a specific public sector institution.
- Identify, audit and report ethically 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 the public sector.

#### Entry Requirements

The minimum entry requirement for this qualification is:  
NQF Level 7 qualification with Accounting and Auditing/RPL.

#### F. Qualification Modules

##### 1. Knowledge Modules

Module Code	Module Title	NQF Level	Credits
241104-001-00-00 KM-01	Principles of Auditing (Theory and Standards.	7	60
241104-001-00-00 KM-02	Public Financial Management.	8	20
241104-001-00-00 KM-03	Financial Accounting and Reporting.	8	20
241104-001-00-00 KM-04	Financial Governance in the Public Sector.	8	30
241104-001-00-00 KM-05	Modified Cash Framework.	8	10

##### 2. Practical Modules

Module Code	Module Title	NQF Level	Credits
241104-001-00-00 PM-01	A Financial Audit of a Public Sector Institution	8	30
241104-001-00-00 PM-02	Manage A Compliance Audit of a Public Sector Institution.	8	25
241104-001-00-00 PM-03	Manage A Performance Audit of a Public Sector Institution.	8	25
241104-001-00-00 PM-04	Manage A Performance Information Audit of a Public Sector Institution.	8	15

### 3. Work Experience Modules

Module Code	Module Title	NQF Level	Credits
241104-001-00-00 WM-01	Participate in External Audits of Public Sector Institutions.	8	20
241104-001-00-00 WM-02	Identify Audit and Report on Associated Risks of Public Sector Institutions.	8	20
241104-001-00-00 WM-03	Audit and Report on the Financial Health Status of Public Sector Institutions.	8	20
241104-001-00-00 WM-04	Document Conclude Report and Communicate Audit Findings in the Public Sector.	8	20

#### NB

All modules are compulsory  
Unemployed candidates **MUST** be hosted at a real workplace for work integrated learning

#### G. Delivery Methodology

- Face to face contact sessions at an approved QCTO venue
- Virtual support sessions

#### H. Assessment

Assessment will comprise the following.

- Completion of formative and summative assessment tasks
- Completion of workplace logbook tasks
- External Integrated Summative Assessment (EISA) at an approved QCTO assessment centre

#### I. Certification

The QCTO will issue successful candidates with.

- Statement of Results
- Certificate of Competence

#### J. Progression Pathways

Horizontal Articulation:

This qualification articulates horizontally with the following qualifications:

- Postgraduate Diploma: Public Sector Accounting, NQF Level 8.
- Postgraduate Diploma: Internal Auditing, NQF Level 8.

Vertical Articulation:

This qualification articulates vertically with the following qualification:

- Master of Commerce: Government Finance and Auditing, NQF Level 9.