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**SOUTH AFRICAN QUALIFICATIONS AUTHORITY  
REGISTERED UNIT STANDARD:**

**Conduct auditing planning and implementation in a South African municipality**

<b>SAQA US ID</b>	<b>UNIT STANDARD TITLE</b>		
116351	Conduct auditing planning and implementation in a South African municipality		
<b>SGB NAME</b>		<b>REGISTERING PROVIDER</b>	
SGB Public Administration and Management			
<b>FIELD</b>		<b>SUBFIELD</b>	
Field 03 - Business, Commerce and Management Studies		Public Administration	
<b>ABET BAND</b>	<b>UNIT STANDARD TYPE</b>	<b>NQF LEVEL</b>	<b>CREDITS</b>
Undefined	Regular	Level 5	12
<b>REGISTRATION STATUS</b>	<b>REGISTRATION START DATE</b>	<b>REGISTRATION END DATE</b>	<b>SAQA DECISION NUMBER</b>
Registered	2004-10-13	2007-10-13	SAQA 0256/04

**PURPOSE OF THE UNIT STANDARD**

This Unit Standard is for people involved in Municipal Finance Management who will be part of the audit planning and audit implementation process.

People credited with this Unit Standard are able to:

- Contribute to the oversight role of councillors and risk management in a municipality.
- Contribute to unbundling of audit reports prepared by auditing professionals.

**LEARNING ASSUMED TO BE IN PLACE AND RECOGNITION OF PRIOR LEARNING**

It is assumed that Learners are competent in:

- Communication at Level 4
- Mathematical Literacy at Level 4
- Economics at Level 4

**UNIT STANDARD RANGE**

- Facilitation techniques include audience analysis; gaining participation; questioning techniques; platform skills; sequencing content; using handouts; visual aids; a personal learning log.
- The typical context includes different forms of communication within the office environment and with municipality stakeholders.

**UNIT STANDARD OUTCOME HEADER**

N/A

## **Specific Outcomes and Assessment Criteria:**

### **SPECIFIC OUTCOME 1**

Demonstrate an understanding of the nature of audit and appraise the fundamental principles and standards that are used to govern its practice.

### **ASSESSMENT CRITERIA**

#### **ASSESSMENT CRITERION 1**

Clarification is made of the nature of auditing in relation to South Africa`s municipalities.

#### **ASSESSMENT CRITERION 2**

In relation to municipal financial management process explanation of fundamental auditing principles is succinctly presented.

#### **ASSESSMENT CRITERION 3**

The professional standards are evaluated in relation to auditors` conduct and practice.

### **SPECIFIC OUTCOME 2**

Describe and evaluate the scope of both internal and external audit work and audit`s relationship to management.

### **ASSESSMENT CRITERIA**

#### **ASSESSMENT CRITERION 1**

The relationship between external and internal audit works is discussed for the benefit of management.

#### **ASSESSMENT CRITERION 2**

The information for purposes of evaluating the relationship between the scope of internal and external audit work is prepared and presented to management.

### **SPECIFIC OUTCOME 3**

Contrast the increased importance of performance auditing with the stewardship auditing in the local government.

### **ASSESSMENT CRITERIA**

#### **ASSESSMENT CRITERION 1**

Clear distinction is drawn between stewardship auditing and performance auditing is made in the different forms of audit reports.

#### **ASSESSMENT CRITERION 2**

The role of performance audits in discussed in the context of municipality`s service delivery programmes.

### **SPECIFIC OUTCOME 4**

Identify various steps in the audit process for achieving value for money.

## **ASSESSMENT CRITERIA**

### **ASSESSMENT CRITERION 1**

The value for money report is prepared in accordance with sound auditing principles.

### **ASSESSMENT CRITERION 2**

Demonstration of the benefits of a value for money report for both capital and recurrent expenditure programmes is appropriately made to managers or fellow team members.

### **ASSESSMENT CRITERION 3**

The concept of best value and benchmarking is demonstrated in relation to municipal financial management.

### **SPECIFIC OUTCOME 5**

Identify and appraise audit's unique role in promoting corporate governance, accountability and internal control.

## **ASSESSMENT CRITERIA**

### **ASSESSMENT CRITERION 1**

The role of internal audit and audit committees is explained and evaluated in respect of sound municipal financial management governance principles.

### **ASSESSMENT CRITERION 2**

The auditor's role is evaluated in relation to of risk management processes of a municipality.

### **ASSESSMENT CRITERION 3**

The concept and practice of control frameworks are discussed and evaluated in so as they enhance sound financial governance in a municipality.

### **SPECIFIC OUTCOME 6**

Identify and describe stages in performing an audit through to the reporting of findings.

## **ASSESSMENT CRITERIA**

### **ASSESSMENT CRITERION 1**

The management process for an audit, including allocation of responsibilities and risk-based audit plans, is discussed and presented to management for consideration.

### **ASSESSMENT CRITERION 2**

The importance of communication during auditing is discussed with management.

### **SPECIFIC OUTCOME 7**

Explain different forms of audit reports used to report audit findings.

## **ASSESSMENT CRITERIA**

### **ASSESSMENT CRITERION 1**

The process of reporting on audit findings, including reporting procedures, is explained to management.

### **UNIT STANDARD ACCREDITATION AND MODERATION OPTIONS**

- An individual wishing to be assessed (including through RPL) against this Unit Standard may apply to an assessment agency, assessor or provider institution accredited by the relevant ETQA, or an ETQA that has a Memorandum of Understanding with the relevant ETQA.
- Anyone assessing a learner against this Unit Standard must be registered as an assessor with the relevant ETQA, or an ETQA that has a Memorandum of Understanding with the relevant ETQA.
- Any institution offering learning that will enable achievement of this Unit Standard or assessing this Unit Standard must be accredited as a provider with the relevant ETQA, or an ETQA that has a Memorandum of Understanding with the relevant ETQA.
- Moderation of assessment will be conducted by the relevant ETQA at its discretion.

### **UNIT STANDARD ESSENTIAL EMBEDDED KNOWLEDGE**

A demonstrated understanding of: fundamental of accounting, South Africa`s relevant legislation, and auditing procedures.

### **UNIT STANDARD DEVELOPMENTAL OUTCOME**

N/A

### **UNIT STANDARD LINKAGES**

N/A

## **Critical Cross-field Outcomes (CCFO):**

### **UNIT STANDARD CCFO IDENTIFYING**

Contribute to the solution of financial audit queries.

### **UNIT STANDARD CCFO WORKING**

Work effectively with others as a member of a team, group, organization or community, e.g. through choosing methods of communication which encourage team-work and maximise participation.

### **UNIT STANDARD CCFO ORGANISING**

Organise and manage oneself and one`s activities responsibly and effectively, e.g. through building knowledge of your own communication skills and how you can improve your communication with others.

### **UNIT STANDARD CCFO COLLECTING**

Collect, analyse, organise and critically evaluate information, e.g. through researching all possible options and being able to present these in the form of a coherent argument.

### **UNIT STANDARD CCFO SCIENCE**

Use Science and technology effectively and critically, showing responsibility to the environment and health of others, e.g. use appropriate computer software for data capturing and document storage purposes.

#### **UNIT STANDARD CCFO DEMONSTRATING**

Demonstrate an understanding of the world as a set of interrelated systems by recognising that problem-solving contexts do not exist in isolation, e.g. in keeping in mind that the way you can communicate can effect the well being of individuals, communities and the country as a whole.

#### **UNIT STANDARD CCFO CONTRIBUTING**

Participating as responsible citizens in the life of local, national and global communities, e.g. acting as custodian of ethical behaviour and maintaining a high Level of commitment to ensuring that the municipal communication.

#### **UNIT STANDARD ASSESSOR CRITERIA**

N/A

#### **UNIT STANDARD NOTES**

N/A

#### **QUALIFICATIONS UTILISING THIS UNIT STANDARD:**

	<b>ID</b>	<b>QUALIFICATION TITLE</b>	<b>LEVEL</b>	<b>STATUS</b>	<b>END DATE</b>
Elective	<a href="#">48965</a>	Certificate: Municipal Financial Management	Level 6	Registered	2007-10-13

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