

SHORT LEARNING PROGRAMME

SECTION A: CATALOGUE

CODE:	HEQC/H06/EMS/PFCA (Credit-bearing SLP)
TITLE:	Public Financial Control & Accountability (Public Sector)
NQF LEVEL:	7
CREDITS:	16
NOTIONAL LEARNING HOURS:	160
FORMAL CONTACT TIME:	40 hours

LEARNING ASSUMED TO BE IN PLACE

- A formal qualification on NQF level 6 *plus* relevant experiences.
- The general regulations of the University of the Free State will also be applicable.

LEARNING OUTCOMES:

Learners will be able to:

1. The learner must understand the basic concepts and aims of financial control and auditing.
2. The learner must be knowledgeable regarding the measures that can be used to exercise internal financial control.
3. The learner must be familiar with the principles of auditing as a measure for financial control and accountability in the public sector.
4. The learner must be familiar with the role of the Select Committee on Public Accounts the process of Public Accountability.

BRIEF DESCRIPTION OF CONTENT:

1. Explanation of concepts
 - Financial Control
 - Public Sector perspective
 - Aims of financial control
 - Instruments of financial control.
2. Internal financial control: Measures that can be used by public institutions to exercise accountability
 - Explanation of Accountability.
 - Financial Management and Control.
 - Need for financial control.
 - Internal financial control measures
3. Auditing as a measure for control and accountability
 - Meaning of auditing.
 - Internal and external auditing.
 - Types of auditing that can be used to make control and accountability possible.
 - The role of the AG to exercise Accountability.

4. The role of the Select Committee on Public Accounts (SCOPA) to exercise public accountability

- The Constitution and SCOPA
- Functions of the SCOPA
- Ensuring public accountability as a function of SCOPA.

CRITICAL OUTCOMES SUPPORTED BY SHORT LEARNING PROGRAMME:

- Maintain internal control in the handling of cash and stock in the public sector.
- Interpret and solve audit queries.
- Report on financial issues at a departmental level.

METHODS OF ASSESSMENT:

A portfolio of evidence, consisting of individual and group assignments, activities, group discussions, individual feedback, case studies, role-play and simulation.

ORGANISING FIELD: 3

(1=Agriculture and Nature Conservation)

(2=Culture and Arts)

(3=Business, Commerce and Management Studies)

(4=Communication Studies and Language)

(5=Education, Training and Development)

(6=Manufacturing, Engineering and Technology)

(7= Human and Social Studies)

(8=Law, Military Science and Security)

(9=Health Sciences and Social Services)

(10=Physical, Mathematical, Computer and Life Sciences)

(11=Services)

(12=Physical Planning and Construction)

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DEPARTMENTAL OR PROGRAMME “HOME”: Public Management

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