

Report on the design and implementation evaluation of the Chartered Accountants Academy

Full Report

December 2018



This report has been independently prepared by KPMG. The Evaluation Steering Committee comprises the Western Cape Provincial Treasury and the Department of Planning, Monitoring and Evaluation. The Evaluation Steering Committee oversaw the process of the evaluation, commented on and approved the reports. The members are Aziz Hardien, Julinda Gantana, Henriette Robson, Annamarie Smit, Adila Aboo, Lance Brinders, Ruzelle Julie and including the peer reviewers, Victoria Tully and Rowina Wynford.

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Glossary

ANA	Assessment Needs Analysis
AMD	Accounting Manual for Departments (AMD)
ATO	Accredited Training Office
CA	Chartered Accountant
CA(SA)	Chartered Accountant (South Africa)
CAA	Chartered Accountant Academy
CPA	Certified Public Accountant
CTA	Certificate in the Theory of Accounting
DPME	Department of Performance Monitoring and Evaluation
GRAP	Generally Recognised Accounting Practice
MCS	Modified Cash Standard
MOU	Memorandum of Understanding
NDP	National Development Plan
NT	National Treasury
PR	Peer Reviewer
PSA	Public Service Act
PSG	Provincial Strategic Goal
PSR	Professional Skills Review
SAICA	South African Institute of Chartered Accountants
TA	SAICA Trainee Accountant
TO	Training Officer
ToC	Theory of Change
ToR	Terms of Reference
TSR	Technical Skills Review
WCG	Western Cape Government
WCPT	Western Cape Provincial Treasury

1 Executive summary

The Western Cape Provincial Treasury (WCPT) launched its Chartered Accountant Academy (CAA) with the objective of alleviating the shortage of financial skills in the Western Cape Government (WCG). The WCPT CAA is currently in its third year of existence and the seven trainee accountants (TAs) that joined the programme in 2016, are still enrolled at 30 September 2018. The WCPT CAA is an Accredited Training Office (ATO) with South African Institute of Chartered Accountants (SAICA) which enables them to train prospective Chartered Accountants CAs(SA) and the programme is designed to enable TAs to gain the required skills in the prescribed competencies, by rotating between four Western Cape Government departments and directorates as well as one public entity, on a six month basis. The most recent re-accreditation visit by SAICA was in 2016 and an evaluation report was issued in November 2017. It is anticipated that SAICA will visit the WCPT CAA during the second half of 2019 for re-accreditation purposes.

In the beginning of 2018, through a competitive bidding process, WCPT appointed KPMG as the consultant to undertake an evaluation of the design and implementation of the programme since inception and roll out up to 30 September 2018.

In order to assess the design and implementation of the WCPT CAA, a mixed method approach consisting of a literature review, review of the Theory of Change (ToC) and logical framework as well as interviews with stakeholders, was followed. The review of literature was focused to accompany the specific points in the ToC. Through a consultative session with the relevant stakeholders, the ToC was revised to reflect the objective and outcomes envisaged to develop the evaluation framework for the design and implementation of the WCPT CAA. The impact of the programme was amended to focus specifically on the WCG, rather than the broader public sector initially envisaged.

The ToR required a response to five categories of questions, including the appropriateness of the design of the WCPT CAA (support unit), whether the WCPT CAA will achieve its objective of creating a pipeline of public sector specialists, if the SAICA programme will deliver quality public sector financial specialists and if the programme will contribute to the strengthening of internal control in provincial government.

The evaluation found that the WCPT CAA has introduced an appropriately designed support function for both the participating WCG departments and TAs. Interactions between the Training Officer (TO) and TAs are frequent and well documented. The required progress reporting against the prescribed competencies is done electronically and within the recommended timelines.

The WCPT CAA is in its third year of existence with an intake of 15 TAs at the time of this evaluation, with seven of the TAs in the third year of their training contract. The participating WCG departments and public entity provide exposure to the public sector finance processes and the required SAICA competencies and where required, prerequisite skills are gained by simulations. Further to the competency needs identified in the Assessment Needs Analysis (ANA) additional internal and external training have been provided, however it should be considered to have a more structured approach to ensure all TAs benefit and a broader range of relevant training is attended. Although the WCPT is the ATO, it was not one of the rotation departments at the time of this evaluation. The WCPT CAA programme and TAs could benefit from including WCPT in the rotation. It is understood that post the fieldwork stage of this evaluation, the WCPT has been included as a rotation department.

The participating WCG departments and public entity commented that they have benefited significantly from the programme and the technical skills brought to their directorates by the TAs. All the TAs interviewed indicated that they would like to remain

employed in the public sector. After careful consideration and consultation, the inclusion of a retention strategy for the TAs post completion of their training contract, could assist with the objective of alleviating the shortage of financial skills in the WCG. Any form of retention strategy will need to be consider in reference to relevant legislation and WCG policies and could require a wider discussion and agreement before implementing retention plans for the WCPT CAA.

2 Introduction

2.1 Background to the intervention

During 2013 the Corporate Governance Review and Outlook (CGRO), a Western Cape Provincial Treasury (WCPT) initiative that provides an independent assessment of the financial management capability level of departments, assessed the financial maturity levels of departments in terms of the adopted assessment model and provided recommendations to management on how to strengthen financial internal controls with the view of attaining higher levels of governance.

Internal control weakness were identified as the root cause of some of the major negative audit outcomes within the Western Cape provincial departments which contributed to public institutions not being able to render services economically, efficiently and effectively.

To strengthen internal controls and systems in provincial government, the establishment and implementation of a South African Institute of Chartered Accountants (SAICA) training office was proposed, funding requested and approved during 2013 with the aim of producing chartered accountant professionals in the public sector.

As a similar reference point to the need for such an intervention, National Treasury (NT) began a CAA in 2009 with the intention to alleviate the shortage of financial skills in the public sector. The WCPT SAICA training office was based on the CAA programme at NT. Currently the WCPT CAA is in its third year of existence with an intake of 15 Trainee Accountants (TAs) thus far.

2.2 Background to the evaluation

The establishment of the WCPT CAA was approved in 2013 with the first TAs appointed as from 1 March 2016 after the appointment of the Manager and Administrator. In the beginning of 2018, through a competitive bidding process, WCPT appointed KPMG as the consultant to undertake an evaluation of the design and implementation of the programme since inception and roll out up to 30 September 2018. This evaluation focuses on the design and implementation as it refers to the initial intake group of seven TAs, who are all currently in the third year of their SAICA training programme.

The Terms of Reference (ToR) was not prescriptive as to the evaluation method to be used. The National Evaluation Policy Framework (NEPF, 2011) was consulted and it describes a design evaluation as analysing the ToC, inner logic and consistency of a programme, before a programme starts, or during implementation to see whether the ToC appears to be working.¹ The NEPF further describes an implementation evaluation as an assessment of programme delivery, strategies, procedures and processes. An implementation evaluation can answer questions about what is happening in practice, how it is happening, and why it is happening.²

2.3 Purpose of the evaluation

The purpose of a design evaluation is to ensure that the design of the programme is robust and the key focus of this evaluation is to determine whether the WCPT CAA has

¹ DPME Evaluation Guideline No 2.2.11 Guideline on Design Evaluation

² DPME Evaluation Guideline No 2.2.12 Guideline on Implementation Evaluation

been designed appropriately and whether the SAICA programme can be implemented effectively through the WCPT CAA.

The purpose of an implementation evaluation is to understand how the programme is working, and how it can be strengthened. An implementation evaluation typically focuses on the activities undertaken, how these are likely to contribute to the outputs, whether the assumptions and the ToC seems to be working in practice, and may well suggest whether it is likely that the planned outcomes will be achieved.

2.4 Key evaluation questions

The objective of the evaluation is to find out what is working and what can be improved. The learning that takes place as a result of the evaluation can therefore be used to inform future programmes. The ToR required a response to the following categories of questions, as a minimum:

- Whether the WCPT CAA (support unit) is appropriately designed to implement/support the project?
- Whether the WCPT CAA will achieve its objective of creating a pipeline of Public Sector Specialists?
- Whether the SAICA programme will deliver quality public sector financial specialists?
- Whether the SAICA programme will contribute to the strengthening of internal control in provincial government?
- Identification of learnings from the design and implementation of the CAA that can be applied to similar initiatives?

As standard for evaluation studies, the ToC informed the development of a comprehensive evaluation matrix, identifying key evaluation questions and data sources that will provide an evidence base for analysing the extent to which the programme objectives and goals have been achieved, and the ToC is documented in section 4.

3 Methodology

The methodology and process for data and information collection and processing is described below. The choices are justified and limitations and shortcomings are explained.

3.1 Evaluation Framework

The evaluation methodology used the internationally accepted OECD/DAC³ evaluation criteria, customised to evaluate the design and implementation of the WCPT CAA. The key criteria according to OECD/DAC are:

Relevance

- The extent to which the programme and its intended outputs or outcomes are consistent with national and local policies and priorities and the needs of intended beneficiaries.

Efficiency

- The measure of how economically resources or inputs are converted to results. A programme is efficient when it uses resources appropriately and economically to produce the desired outcome.

Effectiveness

- The extent to which the programme's intended results (outputs or outcomes) have been achieved or the extent to which progress toward outputs or outcomes has been achieved.

Impact

- The extent to which the programme affects positive and negative changes on stakeholders, directly or indirectly, intended or unintended.

Adequacy

- The extent to which activities and inputs are performed as planned in the initial implementation schedule in relation to carrying out the activities.

Sustainability

- The extent to which the benefits of programmes continue after external development assistance has come to an end.

3.2 Evaluation Method

In order to assess the design and implementation of the WCPT CAA, a mixed method approach consisting of a literature review, review of the ToC and logical framework as well as interviews with stakeholders as part conducting the evaluation, was followed.

³ <https://www.oecd.org>
Organisation for Economic Co-operation and Development (OECD) Development Assistance Committee (DAC)

3.2.1 Literature review

The review of literature has been prepared and it is designed as a focused literature review to accompany the specific points in the ToC. For ease of reference, the literature review follows a logical approach to the programme design.

3.2.2 Review of ToC

A review of the initial ToC and the logical framework for the WCPT CAA was conducted. Recommendations as to how the ToC should be revised and strengthened was tabled at the steering committee meeting on 30 October 2018 and agreed together with the evaluation questions.

3.2.3 Stakeholder interviews

Evaluation questions were addressed using multiple lines of evidence to gather both qualitative and quantitative data from a wide range of perspectives. The evaluation's qualitative methods comprised open-ended questions in interviews and the review of documentation. Quantitative methods included structured response questions and ranking of predetermined outcomes. The multiple, mixed-methods in this evaluation results in a detailed description and nuanced understanding of the programme and its design and implementation. Triangulation of the perspectives and experiences of the TAs and participating supervisors is inclusive and complementary, whereby the evaluation team was able to elicit a variety of perspectives on the programme's achievements, lessons learned, and recommendations.

3.2.4 Stakeholder identification and engagement plan

Stakeholders are individuals or groups who are affected or likely to be affected by the outcome of the evaluation process or that are affected by the performance of the WCPT CAA, or both. The initial list of stakeholders for the WCPT CAA evaluation was developed based on the ToR and updated following the inception meeting held on 19 September 2018.

Stakeholders were categorised into the following categories:

- Primary: individuals who will be making decisions on the basis of the evaluation findings;
- Secondary: individuals who will be affected by decisions made during or after the evaluation; and
- Tertiary: individuals that will be informed of decisions made based on the evaluation findings.

Different stakeholders will be engaged for different purposes and at different phases of evaluation planning and execution. Refer to Annexure B: Stakeholder matrix and engagement plan attached.

3.2.5 Data collection

The evaluation collected qualitative and quantitative data through a review of existing documents (refer Annexure A: References) as well as structured interviews with the relevant stakeholders. The structured interviews were developed in accordance with the questions identified in the evaluation matrix (refer Annexure C). All interview participants signed a consent form prior to any engagement from the evaluation team. The interviews

with the supervisors in the participating departments took place between 19 and 22 November and interviews with the TAs took place between 26 and 29 November 2018.

3.3 Limitations of the evaluation

This evaluation was subject to some limitations. These are:

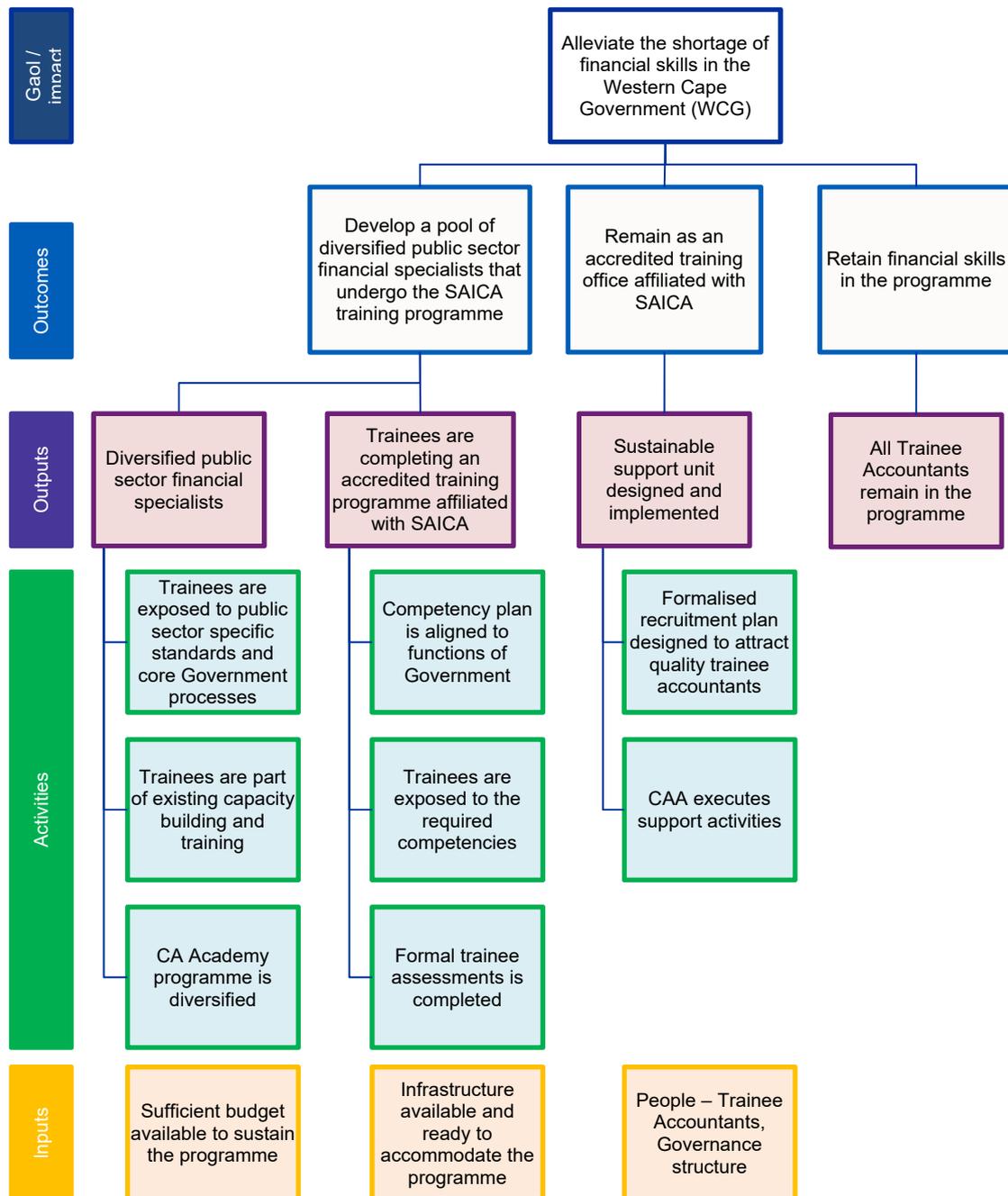
- No TAs have completed their training contract with the WCPT CAA yet, which limits the extent to which the evaluation can evaluate the perceived outcomes and impact.
- As part of the fieldwork, a sample of interviews were conducted at each of the participating departments. Interviews were not conducted with all the WCG employees that have engaged or interacted with the TAs during their rotations to a department i.e. the Director in the department interviewed was not necessarily the direct supervisor of the TA during his/her rotation.
- Answers to evaluation questions that relied on an opinion as a response, are subject to inherent bias.

4 Theory of Change

4.1 WCPT CAA theory of change and logical framework (logframe)

The WCPT CAA ToC was developed through a combination of a desktop review of existing documentation, a literature review (refer section 5) of research and evaluations of similar programmes including systematic reviews and an iterative as well as a participatory workshop with the steering committee stakeholders. The ToC and logframe as documented in Figure 1 below was adopted by the steering committee on 30 October 2018, before commencing with the fieldwork.

Figure 1: WCPT CAA theory of change and logframe



In completing the revised ToC, certain key assumptions were made that fall outside the control of the WCPT CAA, that are not directly included within the ToC and therefore are not tested as part of this evaluation. These key assumptions are:

- SAICA completes their accreditation assessment of the ATO according to the accreditation period agreed in the previous assessment;
- All TAs will continue to be willing to participate in the programme and from their side complete the ANAs and required exams; and
- The ATO will be appropriately staffed and will have the flexibility to adjust resource levels as required over time

Further explanation of the revised ToC is as follows:

4.1.1.1 Goal/Impact

To alleviate the shortage of financial skills in the Western Cape Government (WCG).

4.1.1.2 Outcomes

To remain as a SAICA ATO that develop a pool of diversified public sector financial specialists that remain in the WCG and complete the SAICA training programme.

4.1.1.3 Outputs

The WCPT CAA provides TAs with the necessary structure and support to ensure TAs remain in the training programme to complete the accredited SAICA training programme that develops them into diversified public sector financial specialists.

4.1.1.4 Activities

The WCPT CAA has a formalised recruitment plan designed to attract quality TAs. It executes its support activities facilitating the rotation of TAs to different departments exposing the TAs to public sector specific standards and core and diverse government processes, included in existing capacity building and training opportunities. To enable the TAs learning, the requisite competency plan is aligned to functions of government and TAs are exposed to the required competencies and the mandatory formal trainee assessments, as stipulated in the SAICA Training Regulations, are completed.

4.1.1.5 Inputs

Sufficient budget has to be available to sustain the programme and the infrastructure available and ready to accommodate the programme and resources. The governance structure and human resources requires that the Training Officer (TO) is appointed to administrate support activities in the WCPT CAA and recruit TA candidates to sustain the programme.

4.1.2 Evaluation matrix

The evaluation matrix details the evaluation questions, data sources and collection methods as well as the evaluation criteria (“lenses”). The evaluation matrix was developed in Microsoft Excel and agreed during a participative steering committee and is documented with the primary questions per output, in the table below. Sub-questions are included in Annexure C: Comprehensive evaluation framework.

Table 1: Evaluation matrix with evaluation questions and data sources

Goal	Outcomes	Outputs	Questions	Data source	Evaluation lens	
Alleviate the shortage of financial skills in the Western Cape Government (WCG)						
Develop a pool of diversified public sector financial specialists that undergo the SAICA training programme						
		Diversified public sector financial specialists				
			Trainees are exposed to public sector specific standards and core Government processes?	Interview with trainees Document review	Effectiveness Relevance	
			Trainees are part of existing capacity building and training?	Interview with trainees	Efficiency	
			CAA programme is diversified across multiple departments and divisions?	Document review	Effective Relevance	
		Trainees are completing an accredited training programme affiliated with SAICA				
			The competency plan is aligned to functions of Government?	Document review	Relevance	
			Trainees are exposed to the required competencies?	Interview with trainees Interview with supervisors Document review	Adequacy	
			Formal trainee assessments are completed?	Document review	Effectiveness	
Remain as an accredited training office affiliated with SAICA						
		Sustainable support unit designed and implemented				Relevance Sustainability
			A formalised recruitment plan is designed to attract quality trainee accountants?	Document review	Effectiveness	
			The CAA executes the required support activities?	Interview with trainees Interview with supervisors Document review	Efficiency Effectiveness Adequacy	
Retain trainees in the programme					Impact Sustainability	
	Inputs		Sufficient budget available to sustain the programme	Interview with trainees Interview with supervisors Document review	Adequacy Sustainability	
			People – Trainee Accountants, governance structure			
			Infrastructure available and ready to accommodate the programme			

5 Literature review

5.1 Purpose of the WCPT CAA

The purpose of the WCPT CAA is to develop a pool of public sector financial specialists with diversified experience and exposure that undertook the SAICA training programme with the intention of alleviating the shortage of financial skills in the WCG as well as eventually improving internal control weaknesses within provincial departments.

The CAA's focus and envisaged outcomes are aligned to the following provincial and national outcomes:

- PSG1: Create an opportunity for growth and jobs
- PSG5: Embed good governance and integrated service delivery through partnerships and spatial alignment.
- NDP: The NDP aims to eliminate poverty and reduce inequality by 2030. According to the plan, South Africa can realise these goals by drawing on the energies of its people, growing an inclusive economy, building capabilities, enhancing the capacity of the state, and promoting leadership and partnerships throughout society.' Chapter 13, 'Building a capable state', refers to the requirement that the state take a proactive role in developing professional expertise.

The 2017/18 WCPT CAA Strategic plan dated 30 August 2016, lists its strategic objectives and mission to be:

- Train and mentor TAs in the Public Sector Sphere, delivering specialists aligned to a professional body.
- Engrave the importance of good governance and practices in order to sustain and improve the accountability measures, which facilitate better performance and efficiency.
- Assist public sector to raise quality of services by providing support and training to ensure continuous professional development allowing stakeholders to remain relevant.

To achieve above, the WCPT CAA aims to remain as an Accredited Training Office (ATO) affiliated with SAICA, to establish and maintain standards.

5.2 SAICA Training office accreditation

To enable the WCPT to act as a training office, they have to be accredited by SAICA to train prospective CAs(SA) in the WCPT CAA. The WCPT CAA offers Training Outside Public Practice (TOPP) to aspirant CA(SA)s. TOPP is the financial management training route that offers TAs an alternative to the conventional auditing route, Training Inside Public Practice (TIPP), to qualifying as a CA(SA). SAICA requires the workplace training and experience to complement the formal tertiary qualification and should form a basis for career development. To be accredited or re-accredited as a training office, it must largely meet the accreditation criteria as prescribed by SAICA. These accreditation criteria are grouped into four categories as follows:

Category A - Operating compliance

Category B - The training environment

Category C - The training experience and development programme

Category D - Competence assessment

The WCPT applied for accreditation as a training office in 2015. Accreditation of a training office is not an assurance that it is achieving the required standard of delivery of the training programme. Instead, by accrediting a training office, SAICA confirms that the organisation, for the period of accreditation, has put in place the appropriate resources and structures that, if utilised effectively, should enable it to deliver the workplace training and experience programme at the standards and levels of quality as prescribed by SAICA.

The quality of the experience and training offered by the WCPT CAA is, however, the sole responsibility of WCPT. SAICA's responsibility is to monitor the extent to which the training office meets SAICA's standards. A training office is first accredited and thereafter re-accredited. The re-accreditation of a training office is valid for a specific period based on the risk rating achieved after evaluating four categories, namely:

Table 2: SAICA Rating scales and accreditation periods

Rating scale	Accreditation period ⁴	Accreditation period ⁵
1 (meets the requirements)	12 months	36 months
2 (does not meet a number of requirements)	12 months	24 months
3 (does not meet a significant number of requirements OR does not meet a number of significant requirements)	For re-accreditation visits accreditation for 12 months	12 months
4 (does not meet the requirements)	For re-accreditation visits accreditation for 6 months	6 months

On 1 December 2015, SAICA approved the WCPT's application for accreditation as a training office. They were awarded a compliance rating of 1 and an accreditation period of 12 months, until 1 December 2016 with a quota of 10 TAs.

The types of re-accreditation interventions applicable to training offices is determined by the risk rating assigned by SAICA to the training office and is as follows:

Table 3: Risk rating and type of intervention

Rating scale	Type of intervention
1 (low)	Annual return
2 (medium)	Self-evaluation report
3 (high)	Site visit (within 12 months)
4 (very high)	Site visit (within 6 months)

⁴The table was extracted from SAICA Policies Relating to the Accreditation and Re-Accreditation of Training Offices. April 2017 (2016 version), Section 4.3 Rating scales and accreditation periods.

⁵ The "SAICA Training Office newsletter Quarter 2 2018 contains revised re-accreditation periods https://www.saica.co.za/Portals/0/documents/TONewsletterQ2_2018.pdf

The WCPT CAA was given a high risk rating, due to it being a new academy and thus a site visit within 12 months was to be performed by SAICA. A SAICA representative conducted a post-accreditation site visit on 2 November 2016 and an evaluation report was issued to WCPT dated 22 November 2017. The preliminary findings in respect of the accreditation status of WCPT included a compliance rating of 2, a high risk rating with an accreditation period of 12 months with a quota of 30 TAs. The compliance rating indicated meant that, in SAICA's view, the WCPT training office has largely but not entirely met the criteria for continued accreditation. The report noted that the office is considered high risk due to the potential increase in TAs while many aspects could not yet be evaluated in this report flowing from the monitoring visit. In the evaluation of each accreditation criteria, the recommendations, which have no impact on the rating awarded, were documented as well as matters that have to be addressed as these affected ratings awarded. The WCPT CAA was requested to respond to the report to address any perceived factual inaccuracies in the report.

The WCPT CAA responded to SAICA on 14 December 2017 requesting they reconsider the high risk rating awarded. The response noted that the WCPT had 11 TAs, with Ms Adila Aboo (Ms Aboo) being the assessor for the TAs. As per the SAICA's regulations, the WCPT CAA was not going to allocate more than 15 TAs to an assessor. They furthermore noted that Mr Aziz Hardien (Mr Hardien) is also a registered assessor and once the TAs employed increase to more than 15, Mr Hardien will be the assessor for the respective TAs. The response also mentioned that Mr Lance Brinders is a CA(SA) and employed by WCPT. Should the need arise, he will attend the required training to become a registered assessor.

At the time of this evaluation, SAICA had not yet responded.

5.3 Design of the WCPT CAA

5.3.1 Governance structure

Each training office must register a CA(SA) as a Training Officer (TO) with SAICA and it is his/her responsibility to ensure operating compliance in terms of all applicable legislation prescribed. The training environment must have the appropriate physical, human and financial resources and procedures conducive to quality training and experience. The TO accepts responsibility for all the TAs and should have the full support of those charged with the governance of the organisation. There must accordingly be direct reporting lines between the TO and executive management. The TO appointed, Ms Aboo, is not solely responsible for the training of TAs employed at the training office, it is the joint responsibility of the entire management of the training office, the WCPT. The TO must however ensure that each trainee will be supervised by appropriately experienced and qualified persons who are technically competent and who understand their responsibility towards developing the prescribed competencies of the TAs assigned to them.

The WCPT CAA protocol was drafted and approved in 2016 and aligns itself to the requirements of Public Service and Labour Relations Legislation. This protocol aims to place and develop TAs within the various disciplines in the public sector ultimately assisting government institutions to build capacity for efficient, effective and transparent management decision-making as required by the Public Finance Management Act (PFMA).

The abovementioned WCPT CAA protocol also addresses (among others) the governance structure of the WCPT CAA. A steering committee was to be appointed consisting of CAs(SA) within the WCG to oversee the governance of the WCPT CAA

programme and ensure the WCPT CAA programme creates a fair and transparent environment for the TAs. The members were to be appointed formally by the Provincial Accountant General. Other than the appointment of the evaluation steering committee this initiative has not yet been implemented.

The training office structures its training programme, and offers training contracts, based on the prescribed qualification(s) of the trainee at the start of the contract. The WCPT CAA offers 36- and 48-month training contracts with the prescribed required minimum hours of core experience of 3600 and 4800 respectively.

5.3.2 Training programme

The training experience and development programme must offer TAs the core experience hours with the requisite range and depth of experience required by the SAICA training programme, based on the seven areas of competence as defined by the SAICA competency framework:

- Accounting and External Reporting
- Auditing and Assurance
- Financial Management
- Management Decision-Making
- Pervasive Professional Skills
- Internal Audit, Risk Management and Governance
- Taxation

The first underlying principle is that all TAs should receive practical experience in all seven areas during their training contract. This will ensure a well-rounded professional accountant who at least has basic practical experience in the fundamentals of business.

The second underlying principle is that all TAs should attain advanced experience in certain skills. Accounting and External Reporting as well as the Pervasive Professional Skills are fundamental and have been defined as “compulsory” skills for TAs to be attained at an advanced level.

The third underlying principle relates to the flexibility that the training office must provide in addition to the “compulsory” skills above, electing at least one of the remaining five skill areas. The WCPT CAA selected Management Decision-making as its “elective” skills. The remaining skill areas, default to the basic experience requirement or “residual” learning. The practical skill requirements for these areas are far less onerous due to the level of competency required being low.

Workplace training and experience must complement the formal tertiary qualification and should form a basis for career development. A successful workplace training and experience programme must provide practical experience and training through the integrated application of the prescribed technical body of knowledge, skills and professional values.

Training may be undertaken while performing actual tasks (on-the-job training/practical experience), indirectly through instruction, or workplace simulation (off-the-job training). Each individual TAs’ Training Plan should reflect the mode of exposure and details of the activities to be performed by them to demonstrate the competencies and serve as evidence that practical experience constitutes the most significant portion of the TA’s learning experience. The period of training should be used effectively, with the trainee gaining a range and depth of experience at progressive levels of responsibility. The

SAICA Generic Training Plan has been aligned to the WCPT CAA environment, tailoring it to the public sector. The plan lists the competencies to be achieved with detailed examples of activities to be performed by TAs to demonstrate competence in the task and the mode through which exposure will be gained (i.e. on-the-job experience/simulation).

TAs are required to rotate between WCG departments and/or public entity throughout the contract period. Originally six departments/public entities affiliated with the WCG participated in the programme, with five departments still remaining in the programme. Post August 2017, the Western Cape Provincial Parliament is no longer participating. The WCG Departments currently participating in the programme are:

- Department of Health
- Department of Transport and Public Works
- Department of Education
- Department of the Premier

And one public entity, CapeNature.

The WCG consists of 13 departments and all the departments were invited to participate in the WCPT CAA in 2016. A memorandum of understanding (MOU) document was developed which outlines the roles and responsibilities between the participating departments and PT.

Each TA is provided with a rotation schedule which can be revised and adjusted, by the TO, based on developmental needs and any other circumstances arising during the prescribed period.

5.3.3 Recruitment

Recruitment of TAs are done in line with the WCG recruitment and selection policy. The policy is directly linked to (among others) the provisions of the Employment Equity Act (EEA) with the intention to promote equitable representation in line with the approved EE Plan without introducing absolute barriers.

In conjunction with the WCG recruitment and selection policy, the WCPT CAA protocol also provides guidance on the recruitment and selection of TAs. Graduate recruitment is done by on or a combination of the following:

- Participation in tertiary institutions “open days”;
- Presentation to final year Certificate in the Theory of Accounting (CTA) students;
- Advertising on Western Cape Government website; and
- Advertising in newspapers.

The WCPT CAA was approved in 2013 with the first TAs only appointed as from 1 March 2016, after the recruitment of the Manager: Chartered Accountant Academy and Administrator: Chartered Accountant Academy. The first intake comprised seven TAs all of which are still enrolled in the programme. A budget is allocated to sustain the Academy with 15 TAs as at the end of year three.

The WCPT CAA does not currently have a formal recruitment plan nor a retention strategy to retain TAs and/or qualified CA(SA)s post their training contract. The current

and future TAs could comprise individuals from both generational groups, the so called Millennials and Gen-Z (post-Millennials)⁶.

Based on research conducted during 2017 by the Partnership for Public Service in the United States of America, Charlyn Hilliman, PhD, MPA, Chair of Public Administration at Capella University wrote an article on the recruiting and retaining younger employees in the public sector. Specifically good recruitment and retention strategies for driving Millennials to public service, the jobs must promise technology, innovation, creativity, and flexibility. “These factors are often more important to Millennials than traditional benefits of job security, a pension, or guaranteed retirement after a certain number of years. Millennials also want to be a part of the decision-making processes from day one. They want to share their ideas, and they want to be a part of the solution. This is all new for the government. The system was never designed for this level of engagement at the lower ranks.⁷

An industry report by WeSpire.com⁸, “15 Critical Insights about Gen Z, Purpose and the Future of Work”, highlight that their generation has a passion and desire to have a personal impact through their work. More than half of the participants say that they want to pursue careers in public service or the not-for-profit sector, with an emphasis and belief that their job needs to have social impact versus giving back through extracurricular volunteering and giving. The desire for service and impact means that, for all industries, creating intentional pathways to meaningfulness will be imperative. Meaningful work has been described as work that its practitioners determine to be positive, purposeful, and significant.

5.3.4 Budget

The initiative to establish a SAICA training office to produce professionals in the public service as an extension to the NT training office, formed part of the WCPT project “Improvement of internal control” documented in 2013. The start date was 2014/15 with a completion date of 2016/17 and a budget of R6.1 million. It was noted in the provincial Project Initiation Document (PID) that the success of the project would be re-evaluated in 2016/17. If the project is then deemed successful, continued funding for the project will be petitioned for during the 2017/18 Medium Term Expenditure Committee (MTEC) process for the next Medium Term Expenditure Framework (MTEF) period.

The 2016/17 and 2017/18 adjusted budget and actuals were provided: A table with the summary of the financial information is provided below:

Table 4: Summary of CAA 2016/17 and 2017/18 adjusted budget and actuals

	2016/17		2017/18	
	Adjusted budget '000	Actuals '000	Adjusted budget '000	Actuals '000
Summary: Economic Classification				
Compensation of Employees	R 2 526	R 2 378	R 3 719	R 3 698
Goods and Services	R 461	R 415	R 407	R 439
Capital Assets	R 140	R 84	R -	R -
Total Expenditure	R 3 127	R 2 877	R 4 126	R 4 137

⁶ There are conflicting opinions about the actual age range of millennials (some say that people born between the early 1980s – early 2000s, while the majority agrees that those born between the 1980s- mid 1990s are Millennials) and thus supplementary research on the post-Millennial generation, is also included.

⁷ <https://www.capella.edu/blogs/cublog/how-to-recruit-and-retain-millennials-in-government/>

⁸ http://www.wespire.com/wp-content/uploads/2018/07/WeSpire_GenZ-2.pdf

Comparing the 2016/17 actuals to the adjusted budget provided, WCPT CAA underspent on the Compensation of Employees; Goods and Services; and Capital Assets category. The PID estimated a budget of R2.5 million for this period. The actuals provided for the 2016/17 was R2.9 million against a full year budget of R3.1 million. The 2017/18 budget was R1 million more than the previous year at R4.1 million and based on the actuals provided, 100% of the budget made available, was spent.

5.4 WCPT CAA monitoring of performance

5.4.1 SAICA competency assessment

The ATO must have procedures in place to ensure regular monitoring of TAs' practical experience, including procedures to ensure effective, regular and constructive assessment of each trainee's competence. Both the TO and the TA must participate in and comply with the assessment process as prescribed by SAICA and at a minimum, TAs must initiate and complete at least one Professional Skills Review (PSR) and Technical Skills Review (TSR) every two months with the accompanying review from the reviewer executed timeously. In terms of submission the reviews, the WCPT CAA is currently using the electronic assessment system of CA Training.

The PSR requires the trainee evaluated to record evidence in support of their demonstrated understanding of the required professional competencies including Professional Conduct. A self-assessment of these competencies forms part of a discussion with the trainee during the Assessment Needs Analysis (ANA) meeting. The PSR further requires the trainee to perform a self-assessment for the professional skill competencies listed under: Management and Leadership; Professional Attributes; and Information Technology.

The TSR requires the trainee to determine the technical skills competencies to which they were exposed during the period that this TSR relates to. The trainee must then perform a self-assessment for the relevant tasks within each of these indicated competencies listed under compulsory, elective and residual skills.

For neither the PSR nor the TSR is it necessary for the trainee to evaluate his/her competence against every competency every time this document is completed, rather to apply it to the specific task or assignment completed. At the time of this evaluation, each trainee had completed 15 electronic PSR's and TSR's. The trainee indicates the level of competence which they, in their view, were able to demonstrate in respect of these tasks by selecting a rating from the prescribed rating criteria.

RATING CRITERIA:

- 1: Not capable of performing
- 2: Capable with significant / frequent intervention
- 3: Capable with limited / periodic intervention
- 4: Capable with no intervention

The supervisor of the directorate where the TA is/was stationed, needs to consider the evidence presented by the trainee in these competencies, indicating their opinion as to the level of competence demonstrated by the trainee for the selected competencies. Where the rating indicated by the trainee is different from the rating of the Reviewer, the Reviewer is expected to add feedback comments to explain the difference in opinion and may wish to meet with the trainee to discuss these differences. Before signing off on the documents to complete the process, the trainee should work through the Reviewer

ratings and comments (where appropriate) and document any comments of their own against each competency, if they deem it necessary. It is the rating of the reviewer that is ultimately transferred to the Assessment Needs Analysis.

At least one ANA form every six months must be initiated by the trainee, discussed and signed off by the evaluator and assessor with the prescribed timelines. An ANA records a trainee accountant's cumulative competence to date and analyses his developmental needs and provides developmental and support plans on how these developmental needs will be addressed during the next evaluation period.

5.4.2 WCPT CAA performance management

Feedback has been requested from the different participating directorates with regards to their experience with the TAs as well as if and how the TAs are adding value to the environment. Feedback was received from CapeNature, Department of Health, Provincial Parliament and the Department of Transport and Public Works. All the directorates were pleased with the programme and the performance of the individuals stating that they've added much value to the directorates.

The TO holds a monthly meeting with TAs. The agenda usually comprises the following items however, as evidenced by the minutes, is often amended to include topical items including, for example exam registration:

- Welcome
- Attendance and Apologies
- Minutes and Agenda Approval
- Reports from trainees
- Administrative Matters
- Date of next meeting
- Closure

The responsibility for minute-keeping is rotated between the TAs and recorded in a Microsoft Excel template detailing Discussions/Resolutions as well as Actions/Decisions.

5.5 NT CAA programme

NT was the first national government department to introduce a CA training programme. NT has indicated that the programme contributes significantly to NT's ability to attract and retain key finance and accounting professionals within the department and the broader public sector as a whole. A maximum of ten graduates a year get selected into the programme. The three year training programme has been structured in a manner that offers the trainees exposure in its elective, Management Decision-Making and Control and Financial Management. This experience is gained through rotation to the various divisions of the National Treasury to gain exposure in the relevant areas as highlighted below:

The NT CAA list its purpose to be:

- To alleviate current shortage the current shortage of financial skills in the public sector.
- To develop in-house skills as trainees obtain valuable public sector experience.

- To provide career opportunity as the NT CAA provide opportunities for current employees to further their careers and acquire recognition with SAICA.
- To provide a pool of financial resources as the NT CAA aims to result in a pool of in-house accountants available to select for placements in the public sector.
- To recruit best graduates as NT has the opportunity to recruit high potential graduates from the marketplace before they have a chance to join any other company.

In its published frequently asked questions, NT CAA indicate some TAs will be based at the NT's offices in Pretoria and some will be based at metropolitan municipal offices nationally. It has also indicated its primary rotation sites, the government institutions that are part of the NT CAA through a signed MOU, to be:

- City of Joburg Metropolitan Municipality since 2010;
- City of Cape Town Metropolitan Municipality since 2010;
- eThekweni Metropolitan Municipality since 2010; and
- Department of Home Affairs since 2012.

NT remains responsible for all administrative matters relating to the NT CAA. NT CAA indicated that it sees its benefits to be the secondment of trainees to other departments; permanent placement at primary sites and other government institutions post articles; and assets to public sector that must be preserved (sic).

The published NT CAA statistics dated 2017, indicated that they've had 86 TAs join the NT CAA since 2008, as tabled below.

Table 5: Summary of NT CAA TA intake per annum

Year	Number of TA intake per annum
2008	10
2009	7
2010	5
2011	8
2012	11
2013	7
2014	9
2015	10
2016	10
2017	9
Total	86

The publication further summarised the composition of the NT CAA as at 2017, indicating the number of TAs that are currently enrolled in the programme as well as its success rate of TAs that have successfully qualified as CA(SA)s as per below.

Table 6: Summary of NT CAA TA composition and its programme success rate

Description	Number of TA
Currently enrolled in the programme	30
Cancelled contracts	4
Completed contracts	52
Qualified CA(SA)s	44
Incomplete studies	8

Above indicates an overall success rate of 84.6%, as 44 of the 52 TAs that completed the programme, qualified as CA(SA)s. They further indicated that they've managed to retain TAs post completion of the programme, averaging 79.3% over the seven years recorded in the table below.

Table 7: NT CAA retention statistics

Year	Number of TA retained out of total	Percentage retained
2011	7/8	87.5%
2012	5/7	71.4%
2013	3/4	75.0%
2014	8/8	100.0%
2015	10/10	100.0%
2016	5/7	71.4%
2017	4/8	50.0%
Average		79.3%

Above correlates with the recent NT publication that indicated that their programme was able to “place about 80% of successful trainees in the public sector”⁹

⁹ NT001-2018.pdf

5.6 Accounting graduate programmes offered by governments internationally

A number of governments offer similar internships and graduate training programs to finance graduates, providing them with the required experience and support to qualify as a Chartered Accountant (CA) or Certified Public Accountant (CPA).

5.6.1 Australia

The Australian government offers a one-year Finance's Graduate Program that recruits people who have completed their undergraduate degree within the past five years. Their past cohorts have been made up of a broad demographic of graduates and allows for graduates to join straight after finishing their degree while others join after having spent some time in the workforce. Their recruitment is merit based and the process does not discriminate based on age, gender, race or ethnicity or having disability. The recruitment process is via an online application and the most suitable candidates are asked to complete a short online assessment which assesses problem solving, numerical reasoning, processing speed and verbal knowledge. This is followed by a video interview and subsequently the most suitable candidates are invited to attend an Assessment Centre in their nearest major capital city.

The Finance department is accredited as a CPA Australia Recognised Employer to the Knowledge Level, the highest level. Finance was the first public sector employer in the Australian Capital Territory to gain this accreditation. It provides finance and accounting staff that have a business requirement for a CPA qualification with resources and guidance to assist them. CPA participants also benefit by having a simple alternative method to demonstrate adherence to the CPA program's practical experience requirement and to demonstrate adherence to minimum continuing professional development standards.

As part of the Finance team, candidates will be making decisions and offering advice on, for example, the financial impacts, risks and merits of new policy proposals from across all government portfolios, whole-of-government procurement and risk management.

The programme is only hosted in Canberra, at the central office of the Department of Finance. The graduate's exposure includes the Australian Government's Budget, modernisation of the public service, commercial projects and a diverse range of whole-of-government policies. Core skills training focus on developing critical thinking, influencing and leadership skills, while the technical training provide an understanding of the budget cycle, financial management principles and project management.¹⁰

5.6.2 United Kingdom

The United Kingdom (UK) government's graduate development programme is called "Fast Stream" and it offers structured development with a choice of 15 government professions. In the case of Finance, candidates require a degree in any subject, while existing civil servants can apply without a degree. Once completed, the candidate will be a fully qualified accountant. Applications online includes two questionnaires, an e-tray exercise and a video interview. If the candidate passes the initial online selection stages, they are invited to complete a further online numerical test. If successful at this stage, they are invited to attend a half-day assessment where they will partake in a leadership exercise, a group exercise and an analysis exercise.

¹⁰ <https://www.finance.gov.au/graduates/>

The scheme duration is four years and consists of five placements in total. In the first year the graduate starts with the first of three 1-year placements with the final year ending with two 6-month placements. Candidates are expected to have completed their qualification by the end of Year 3 on the programme. In their final year, they spend 6 months on a secondment working in finance outside of central government, and 6 months in a complementary function outside of finance.

The programme aims develop Civil Service finance professionals by offering:

- Cross-government projects to gain a broad range of technical skills
- A buddy to help prepare to join the Fast Stream, and to settle you into the department
- A qualified and trained mentor and cohort leader
- A professional accountancy qualification
- Opportunity to meet members of the professional bodies, including their current students and recently qualified accountants
- Free registration and annual membership with the professional body and tuition provide.
- Paid for learning materials, tuition, exams and any exemption fees, plus study leave.¹¹

For non-graduates, a Finance Fast Track Apprenticeship is offered. It is a Level 4 Professional Accountant and Taxation Technician Standard, equating to the first and year of a Bachelors degree.¹²

In addition, Her Majesty's Revenue & Customs (HMRC) offers a Tax Specialist programme. It is an intensive 3-year programme designed equip graduates with both technical (tax) knowledge and the professional skills.¹³

5.6.3 New Zealand

The Public Sector Finance Graduate Programme is a three-year rotational development programme to build finance talent. Graduates spend the first two years in six-month rotations, with a one-year placement in the final year, moving between participating agencies (Inland Revenue, Ministry for Primary Industries, Housing, Ministry of Social Development and the Department of Internal Affairs). At the start of the Programme a Personal Development Plan is created together and develop a rotation schedule that's tailored for each graduates' development with support from the Programme Manager, rotation managers and a mentor throughout. Experience is offered across financial accounting, planning, procurement and management accounting.

To apply, graduates need to meet the academic requirements to enter the professional accounting program of their choice e.g. CA Program or CPA Program. Applications are done online, followed by online testing and video interviews with successful graduates. Thereafter, a one-day Assessment Workshop is held. In addition to graduates' salary, the cost of professional membership fees, professional program fees and paid study time is offered. Full tuition support in the form of learning sessions, revision workshops and/or online masterclasses are also offered.¹⁴

¹¹ <https://www.faststream.gov.uk/finance/>

¹² <https://www.gov.uk/guidance/civil-service-fast-track-apprenticeship-finance>

¹³ <https://www.gov.uk/guidance/tax-professional-development-programme>

¹⁴ <https://www.dia.govt.nz/FinanceGrads>

5.6.4 Canada

The government offers a career in financial management within the public service to graduates through the Financial Officer Recruitment and Development (FORD) program. Applications are done online and followed by assessment sessions and a face-to-face interview.

Entry-level Financial Management positions are available in a wide range of departments throughout the federal government. FORD is a 30-month program that provides support for the CPA designation through rotational work assignments, training and other development activities. Candidates are required to have completed an undergraduate degree or a graduate degree with a specialization in accounting or have a completed a bachelor's degree in any field from a recognized post-secondary institution and have completed the prerequisite courses for admission to the CPA Professional Education Program.

The FORD program offers on-the-job experience, a minimum of two job rotations Formal public service finance training, professional development plans and performance assessments, support to obtain the CPA designation (including paid study leave and training costs in the pursuit of a CPA designation) and work assignments provide the practical experience required for a CPA designation.

A role in financial management offers experience as part of a professional team and be able to work in a variety of areas such as accounting operations, planning and resource management, financial policy and financial systems.¹⁵

¹⁵ <https://www.canada.ca/en/treasury-board-secretariat/corporate/job-opportunities/careers-finance-internal-audit/careers-finance.html>

6 Key Evaluation Findings

In this section, the key evaluation findings are documented and for ease of reference, captured under the three key outcomes or the WCPT CAA programme.

6.1 Develop a pool of diversified public sector financial specialists that undergo the SAICA training programme

The WCPT CAA is a SAICA ATO that has been designed to offer exposure to TAs to different WCG departments, a public entity and public sector specific financial processes and procedures.

6.1.1 Exposure to public sector specific standards, core government processes and different departments

A successful workplace training and experience programme must provide practical experience and training through the integrated application of the prescribed technical body of knowledge, skills and professional values.

During their training contract, the TAs were rotated between the departments/public entity and directorates as listed below:

Table 8: Departments/Public entity and Directorates that participate in the WCPT CAA rotations

Department/Public entity	Directorate
CapeNature	Office of the Chief Finance Officer
Department of Education	Financial Accounting
Department of Education	Management Accounting
Department of Health	Financial Accounting
Department of the Premier	Internal Audit
Department of Transport and Public Works	Financial Accounting

Rotations are planned for six months per department and/or directorate. The duration of the actual rotation varied between four to 16 months for various reasons including extending the rotation to ensure exposure to specific competencies. TAs that are rotated to CapeNature are exposed to wider-ranging finance and accounting related operations and during the interviews, some TAs indicated that they had the opportunity to supplement their experience by working with a service provider on a project implementation and a rotation to the Forensic Department.

A table comparing the duration of rotations and possible exposure to equivalent international programmes as described in section 5.5, is presented below.

Table 9: Duration and exposure of similar programmes in other countries

Country and duration	Rotation	Experience offered
Australia One year	One	Part of the Finance team, make decisions and offer advice on financial impacts, policy proposals, procurement and risk management. Core skills training focus on developing critical thinking, influencing and leadership skills, while the technical training provide an understanding of the budget cycle, financial management principles and project management.
UK Four years	Three one year placements with the final year ending with two 6-month placements	Includes cross-government projects to gain a broad range of technical skills and candidates are expected to have completed their qualification by the end of year three. They spend the fourth year on a six month secondment working in finance outside of central government, and six months in a complementary function outside of finance.
New Zealand Three years	Two years in six-month rotations, with a one-year placement in the final year	Rotate between participating agencies (refer section 5.6.3). Experience is offered across financial accounting, planning, procurement and management accounting.
Canada 30 months (2.5 years)	A minimum of two job rotations	Experience as part of a professional team including of areas such as accounting operations, planning and resource management, financial policy and financial systems.

The duration of rotations in the above international programmes is between six and an estimated 15 months. The experience offered in WCPT CAA corresponds with that of its international counterparts, offering rotations between four departments and a public entity, covering experience across financial accounting, planning/budgeting and core government financial policies and processes.

The Evaluation steering committee, agreed on a list of desired public sector specific standards and core government processes that TAs should be exposed to, as follows:

- Generally Recognised Accounting Practice (GRAP)¹⁶
- Modified Cash Standard (MCS)
- Accounting Manual for Departments (AMD)

¹⁶ Only applicable to public entities

- Public Service Act (PSA)¹⁷
- Financial Accounting Circulars

To evaluate whether the design of the WCPT CAA allows TAs to be exposed to the desired standards and processes listed above, output from two data points were used:

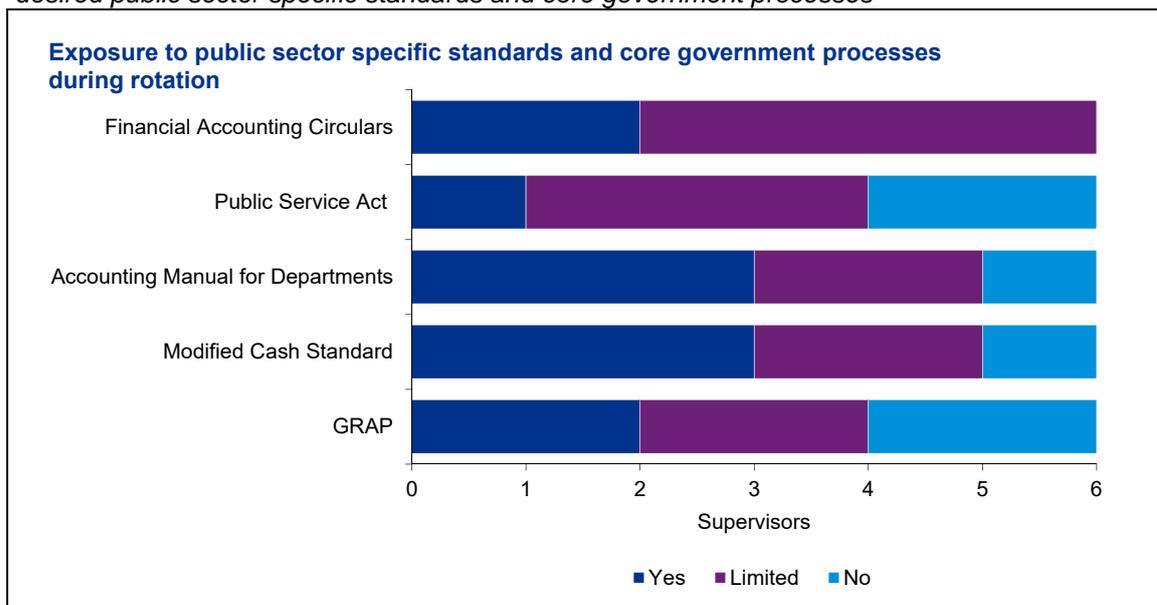
- Structured interview conducted with each departmental supervisor; and
- Structured interview conducted with each trainee.

The outputs, findings and comments from the structured interviews, on exposure to the standards and processes, are included in the two sub-sections below.

6.1.1.1 Interview with departmental supervisors

The six supervisors from the participating departments were interviewed and asked, using a structured questionnaire, to indicate to which standards and processes the TAs are exposed during their rotation in their department. It is noted that the supervisors interviewed were the Director in the department and/or public entity and/or directorate and not necessarily the direct supervisor of the TA during his/her rotation. Their responses were aggregated and are included in the graph below.

Figure 2: Summary of responses to questions posed to supervisors relating to exposure to desired public sector specific standards and core government processes



Inherent to the design of the WCPT CAA, different departments and directorates offer exposure to different desired public sector specific standards and core government processes.

From the graph, all supervisors indicated that they have exposed TAs to Financial Accounting Circulars, albeit limited in some instances. Four of the supervisors indicated that the rotation to their directorate allows for exposure to the PSA, noting that one of the six directorates is a public entity. The nature of the PSA¹⁸ is not financial and thus,

¹⁷ Only applicable to government departments

¹⁸ To provide for the organisation and administration of the public service of the Republic, the regulation of the conditions of employment, terms of office, discipline, retirement and discharge of members of the public service, and matters connected therewith.

instead, exposure to the PFMA is more likely. The AMD and MCS were indicated at a similar level, with only one interviewee, per standard, responding negatively. The WCG does not currently conform to GRAP, however two thirds indicated that they offer some exposure to GRAP during the rotation, which includes the participating public entity.

Further to the standards and processes included in the graph above, four departments indicated that they, to some extent, offer exposure to the budgeting process, while the other two departments do not participate in the budgeting process.

Comments from Supervisors noted during the interviews:

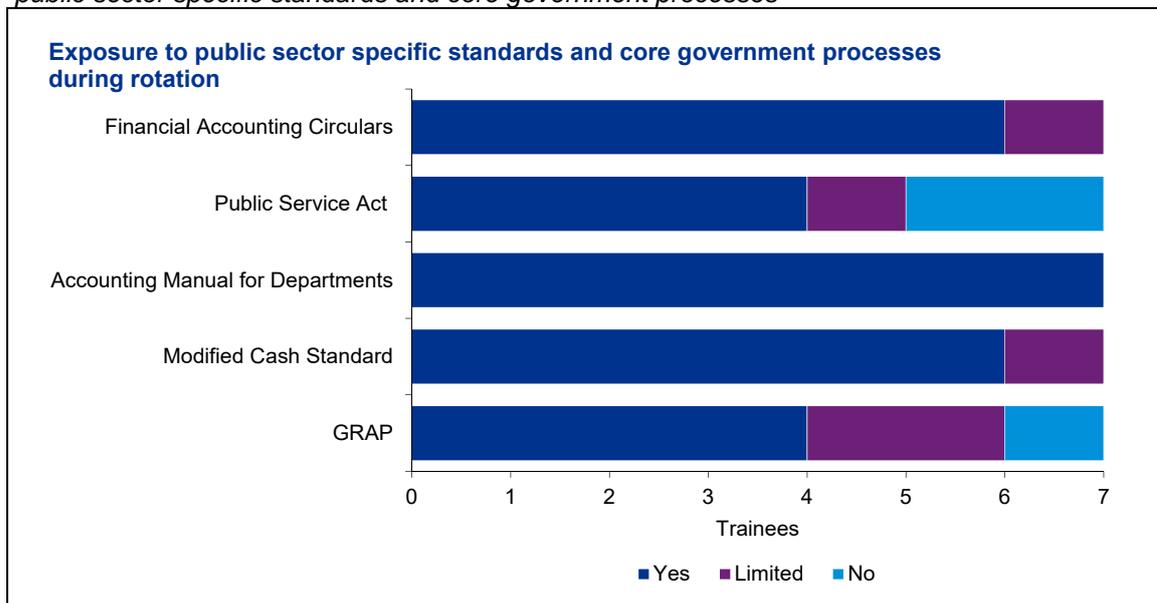
- The six month tenure at certain department(s) do not allow the TAs to participate in the full budgeting- and/or reporting cycle, end-to-end.

From the interviews and comparing the WCPT CAA to similar international programmes listed above, the rotation duration of six to 12 months, between departments appears to be the norm.

6.1.1.2 Interview with TAs

The seven TAs were interviewed and asked during a structured interview to indicate to which standards and processes they were exposed during their rotation. Their responses will differ from the supervisors as being rotated to different departments allows for boarder exposure. Their responses were aggregated and are included in the graph below.

Figure 3: Summary of responses to questions posed to TAs relating to exposure to desired public sector specific standards and core government processes



Based on the data collected, the TAs indicated that they have gained experience in three of the five desired public sector specific standards and core government processes. Five of the TAs indicated that they have not been exposed to the PSA¹⁷. The nature of the PSA is not financial and thus, exposure would not necessarily be gained through rotating to different finance departments. TAs indicated that they were not necessarily exposed to GRAP during their rotation, but did attend training in this regard.

As part of the interview, TAs were asked to list the workshops and training they've attend to date as well as indicate training they fell would be beneficial to the programme. Two categories were used, internal (WCG as service provider) and external (third-party

service provider). Their responses were aggregated, and are shown in the table below. Not all TAs attended all the training mentioned.

Table 10: List of internal and external workshops and training attended and recommended

	Internal	External
Attended	Induction	Microsoft Excel
	GRAP update	SAICA Ethics Seminar
	My Content System (Risk Management)	SAICA Leadership Conference
	Junior Management Training ¹⁹	SAICA Big Picture
	T-mate	
	Technical GRAP Training ¹⁹	
	Logis system ¹⁹	
	BAS system ¹⁹	
Recommended¹⁹	PFMA training	Caseware system training
	Technical GRAP training	Performance reporting
	MCS training	IT Auditing for non-specialists
	Soft skills	The Art of Persuasion

Comments from TAs noted during the interviews:

- Not all TAs hold a tertiary qualification that included a module or subject directly related to public sector finance and its regulations and they might be at a disadvantage when introduced into the WCPT CAA.
- All TAs have been exposed to the budgeting process to a greater or lesser extent, however two TAs mentioned that their tenure at the relevant department(s) did not allow them to participate in the full budgeting cycle, end-to-end. TAs involved in the interim and annual financial reporting cycle experienced a similar challenge.
- Although the WCPT is the Training Office, at the time of the evaluation it was not one of the rotation departments. The strategic role that WCPT plays in the province is not clearly understood and a number of TAs mentioned that they would have benefited had they spent the first six months of the training contract, in WCPT. It is understood that post the fieldwork stage of this evaluation, the WCPT has been included as a rotation department.

The need raised above for additional formal technical training in the programme corresponds with the limited exposure offered to the PSA, MCS and GRAP during the current rotations (refer section 6.1.1.1 above). TAs specifically mentioned the need for

¹⁹ Some trainees indicated that they did attend this training while others indicated that they did not have an opportunity to attend and recommends that it is compulsory in the programme for all TAs.

soft/people skills training, which is echoed by comments received from supervisors in section 6.1.3 below. The analysis of the ANAs in section 6.1.2.3 below, reveals that for the compulsory SAICA competency, Professional Skills, which includes Professional conduct; Personal attributes; and Management and leadership, all the TAs completed the first two and one TA still had to complete the latter while enrolled in the WCPT CAA.

6.1.2 Exposure to the required SAICA competencies

As described in section 5.3.2 of this report, the WCPT CAA programme must ensure TAs receive practical experience during their training contract with the requisite range and depth of experience required by SAICA, in all seven competencies in the SAICA competency framework. A training office elects one skill to be its main training objective (“elective”), advanced experience is prescribed in two areas and the remainder are seen as residual skills. The WCPT CAA drafted a competency plan based on the SAICA generic training plan (with seven competencies) and progress against it is captured in the ANA (with ten competencies)

Table 11: SAICA Competencies included in the WCPT CAA competency plan

SAICA prescribed competency	WCPT CAA competency plan	Link to ANA
Management Decision-Making	Elective	Management Decision-Making
Accounting and External Reporting	Advanced / Compulsory	Accounting and External Reporting
Professional Skills	Advanced / Compulsory	<ul style="list-style-type: none"> • Professional conduct • Management and leadership • Personal attributes • Information Technology
Auditing and Assurance	Residual	Auditing and Assurance
Financial Management	Residual	Financial Management
Internal Audit, Risk Management and Governance	Residual	Risk Management and Governance
Taxation	Residual	Taxation

The competency plan presented included examples of activities to be performed by the TA to demonstrate competence in a task as well as the mode through which exposure will be gained (i.e. on-the-job experience or simulation). Where applicable, reference is made to the relevant process or legislation applicable in government. The TAs together with the relevant departmental supervisor and the TO evaluates and records the TAs experience against the required competencies and records these in the two-monthly PSR and TSR submitted and it is used to identify next assignments in the ANA. During the initial months, the TAs recorded progress manually in Microsoft Word; however, this was replaced with an online system, CA Training²⁰. At the start of this evaluation, for each TA, the complete set of 15 PSRs and 15 TSRs to date was available electronically.

²⁰Service provider - <https://catraining.co.za/>

To further evaluate whether the design of the CAA allows TAs to be exposed to the specific competencies required by SAICA, outputs from three data points were used:

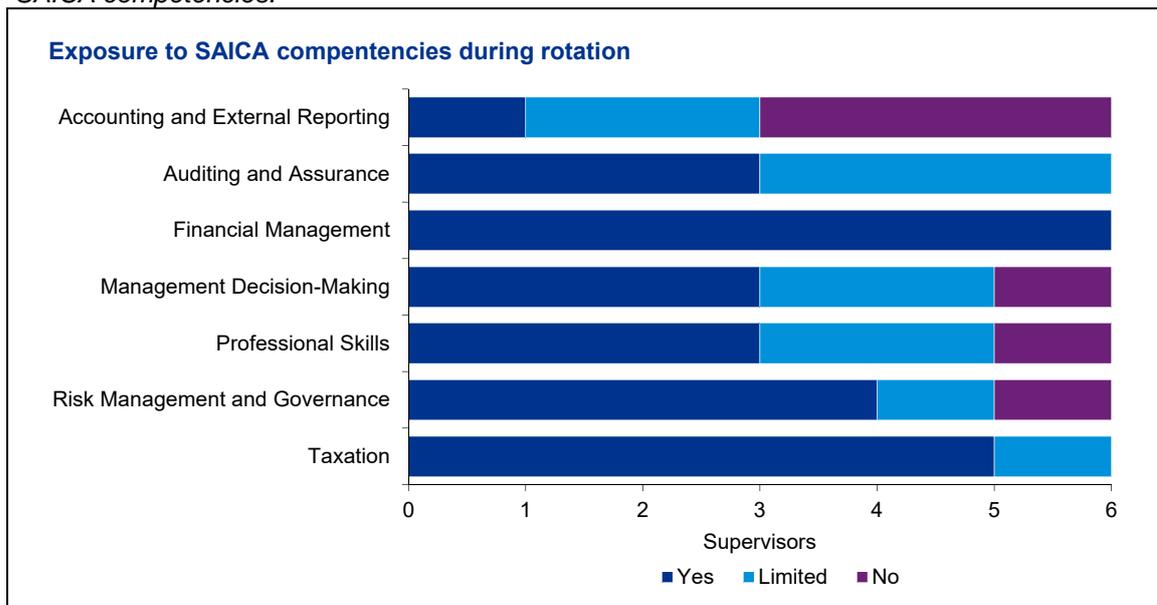
- Structured interview conducted with each departmental supervisor;
- Structured interview conducted with each trainee; and
- Analysis of ANA submissions to SAICA for the six-month period 1 March 2018 to 31 August 2018.

The outputs, findings and comments from the structured interviews as well as the analysis of the submissions are included in the three sub-sections below.

6.1.2.1 Interview with departmental supervisors

The six supervisors from the participating departments were interviewed and asked, using a structured questionnaire, to indicate to which competencies the TAs were exposed during their rotation in their department. It is noted that the supervisors interviewed were the Director in the department and/or directorate and not necessarily the direct supervisor of the TA during his/her rotation. Supervisors were not provided with a detailed definition for each competency. Their responses were aggregated and are included in the graph below.

Figure 4: Summary of responses to questions posed to supervisors relating to exposure to SAICA competencies.



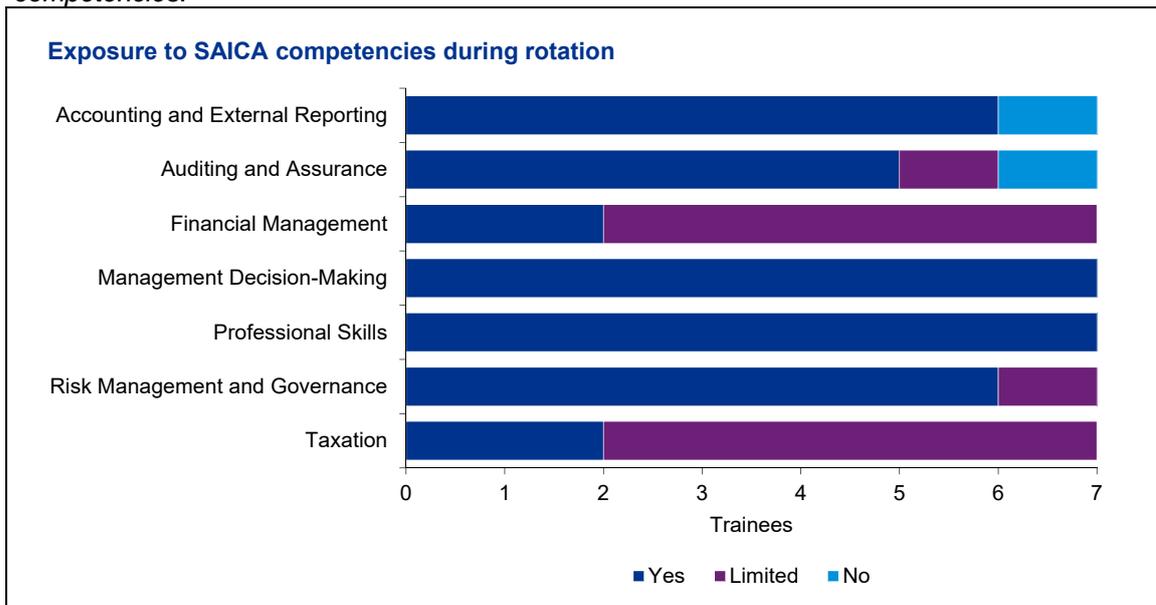
Inherent to the design of the WCPT CAA, different departments offer exposure to different required SAICA competencies. Half of the supervisors indicated that they offer exposure to “Accounting and External Reporting” to TAs during the rotation. All supervisors indicated that they offered exposure to “Financial Management” during the rotation. Five of the six supervisors indicated that their department offers exposure to the following three competencies: “Management decision making; “Professional skills”; and “Risk management and Governance”. Where exposure to taxation is offered, this is limited to employee tax and the TAs attend a formal simulation to gain the required taxation competencies as mentioned in section 6.1.2.2 below.

6.1.2.2 Interview with TAs

The seven TAs were interviewed and asked during a structured interview to indicate to which competencies they were exposed during their rotation. During the interview, TAs were not provided with a detailed definition for each competency, however as part of the TSR and PSR process every two months, they have to comment on the progress, per competency, and thus are expected to be more familiar with the detailed tasks included in each.

Their responses were aggregated and are included in the graph below.

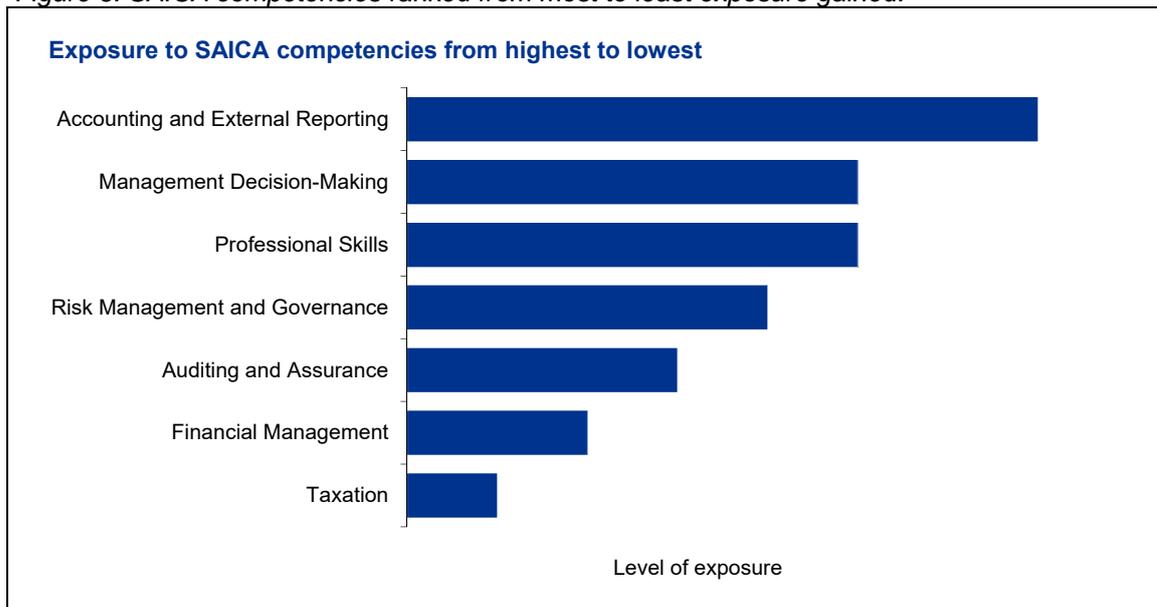
Figure 5: Summary of responses to questions posed to TAs relating to exposure to SAICA competencies.



Six of the seven TAs indicated that they been exposed to “Accounting and External Reporting” and “Auditing and Assurance” during their rotations. The TAs gained exposure to the required taxation competencies through simulation, an online tax-training module, provided by a third party. For the other four competencies, all TAs indicated that been exposed thereto, albeit limited in some instances.

Furthermore, during the interview, TAs were asked to rank the competencies based on exposure, from most exposure, to least exposure gained and the results are aggregated in the graph below.

Figure 6: SAICA competencies ranked from most to least exposure gained.



Notably, the three competencies with the most exposure, includes the elective as well as the advanced/compulsory competency requirement set by SAICA. Consistent with Figure 5, “Taxation” and “Financial Management” were the competencies with the lowest level of exposure gained during rotations.

Based on the data collected during the interviews, the TAs indicated that they either have been exposed to the required SAICA competencies or are in the process of completing the relevant activities.

During the interviews, TAs mentioned the following in relation the SAICA competencies:

- Unlike TIPP programmes, the rotation does not necessary result in a progressive built of competencies and skills. This has resulted in some TAs performing “first year work” during the third year of their training contract.

6.1.2.3 Review of ANAs

The ANA is used as a mechanism for the TO to evaluate the TAs current levels of demonstrated competence in both their technical and professional skills. It summarises on a six-monthly basis the:

- TA’s current level of demonstrated competence based on the two-monthly TSR and PSR completed; and
- a consideration by the TO of whether or not this overall rating is adequate/acceptable at the current stage of their training contract, given the trainee’s work exposure and demonstrated ability to date.

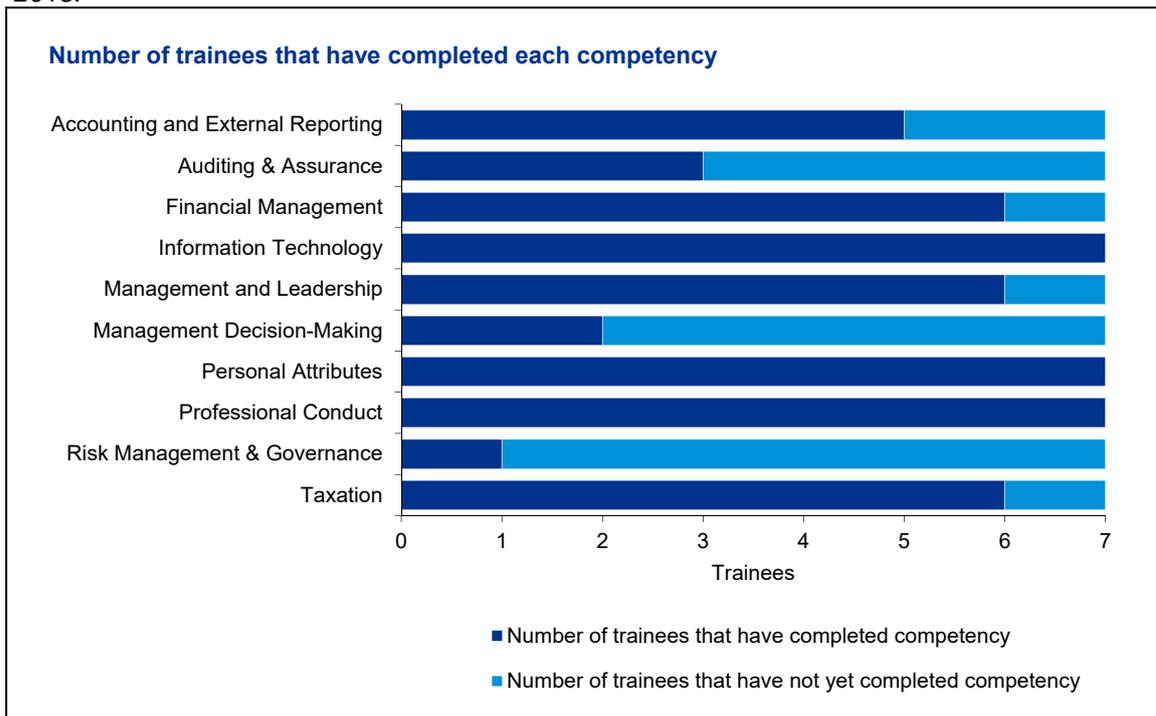
Should a trainee not be demonstrating levels of competence that are adequate (i.e. expected of them at this point in time), the TO or evaluators should then flag these tasks as requiring development and should, with the input of the trainee, compile development plans to address these shortfalls.

The ANA also allows the TA to document major assignments they are scheduled to undertake during the next six-month period. For example, in one of the ANA’s the Assessor (in this case the TO) indicated that the TA had not yet demonstrated the required final competence level for specific competencies under “Accounting and

External reporting” marked A(C)1 - Evaluates appropriate accounting frameworks and policies. The comment from the evaluator was “Trainee is being rotated to the Finance and budget unit of a public entity and will receive exposure to competencies in the next 2 cycles”.

The most recent ANAs were summarised to indicate the TAs completion of competencies at that date and are detailed in the graph below. This is a snapshot at a specific time and should not be seen to be a final measurement of programme performance.

Figure 7: Analysis of ANA submissions on the six-month period 1 March 2018 to 31 August 2018.



TAs will complete competencies throughout their training contract and completion of all is only expected at the end of the three or four year contract. In six of the seven TAs’ ANAs, they indicated that the required experience in “Risk Management & Governance” would be gained on their current or next rotation. During the interviews, all TAs indicated that they have had exposure to the competency (refer section 6.1.2.2). Corresponding with the aforementioned, ANAs and interviews confirmed “Management Decision-Making” experience would be gained during the next rotation for five of the TAs, as required.

Of the ten core competencies include in the ANA, three have already been completed by all the TAs (which are all compulsory) and it includes two of the Professional Skills competencies. Noting that TAs indicated in Figure 5, Figure 6 and Figure 9 that the necessary exposure was granted during rotations. Furthermore three competencies only required by one TA respectively, noting that taxation competencies are gained through a simulation described earlier.

6.1.3 Exposure to other skills and competencies

In addition to the prescribed areas of exposure, TAs hone the basic skills required to thrive in any workplace. Broadly grouped and defined as follows:

- Technical skills, e.g. academic accounting and finance related abilities.

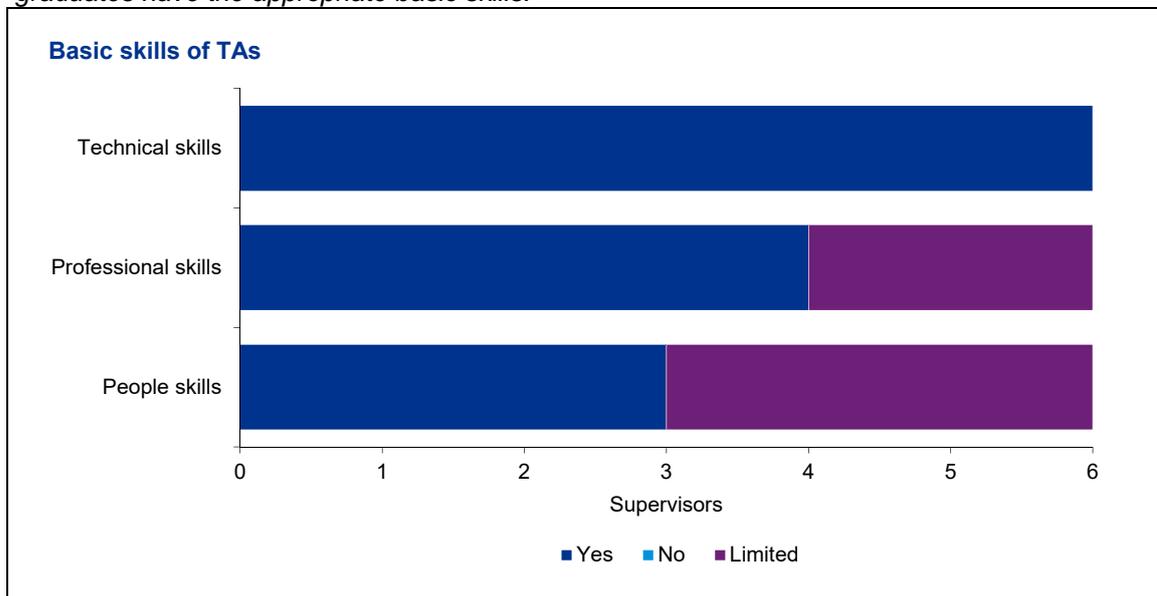
- Professional skills, e.g. honesty, adaptability, dependability, self-motivation and leadership skills.
- People skills, e.g. liaising with your co-workers, interacting in a friendly manner, team participation.

To evaluate whether the design of the WCPT CAA allows TAs to develop the basic skills required, outputs from two data points were used:

- Structured interview conducted with each departmental supervisor; and
- Structured interview conducted with each trainee.

The six supervisors from the participating departments were interviewed and asked, using a structured questionnaire, to indicate whether the TAs have the appropriate basic skills. Their responses were aggregated and are included in the graph below.

Figure 8: Summary of responses to questions posed to supervisors asking whether the graduates have the appropriate basic skills.



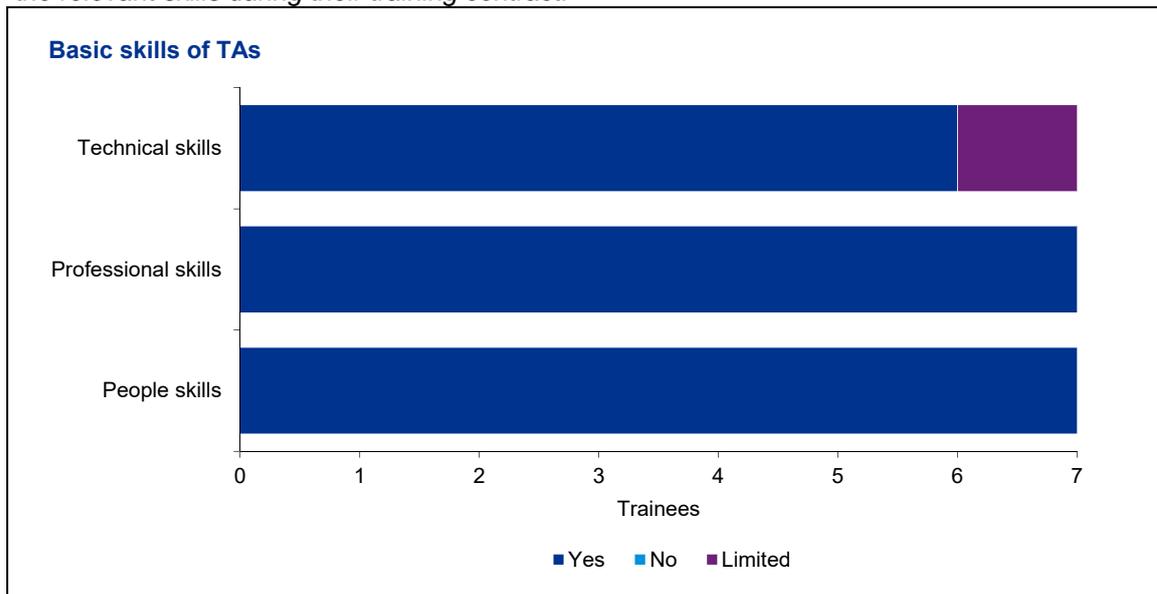
All supervisors indicated that the TAs technical skills were exceptional and that the TAs could provide guidance and an opinion when dealing with technical matters in the department.

All the supervisors agreed that the TAs engaged had professional and people skills albeit limited in some instances, especially in the first year of the training contract, as this is often their first formal employment in a professional environment and that the skills required will be refined as they progress.

Notable comments from supervisors included:

- TAs are not provided with an opportunity to supervise individuals and/or teams within the department to which they are rotated.
- The programme does not currently include specific training on people skills, these are gained, “on-the-job” and consideration should be given to including formal training to support TAs, as the public sector environment can be quite an adjustment.
- The seven TAs were interviewed and asked during a structured interview to indicate whether they have gained the relevant skills during their training contract. Their responses were aggregated and are included in the graph below.

Figure 9: Summary of responses to questions posed to TAs asking whether they have gained the relevant skills during their training contract.



All TAs but one indicated that the programme allowed for exposure to technical skills, mentioning that it is dependent on the department the TA is rotated to.

All the TAs indicated that the TAs programme allowed opportunities to develop professional and people skills in the work place. This corresponds with the findings of the review of the ANAs (refer section 6.1.2.3) where TAs indicated that they've managed to complete two of the four skills grouped in the ANA under the compulsory competency Professional Skills, namely, Professional conduct and Personal attributes (refer Table 11). Notable comments from TAs included:

- TAs are not provided with an opportunity to supervise individuals and/or teams within the department they are rotated to. In some cases, when two TAs in different years in their training contract are rotated together, they are required to assist each other. However, it will be their first time in that department and the more senior TA might not necessarily be in a position to supervise the junior TA.

Above finding correlates with comments received from supervisors that during a rotation, TAs are not provided with an opportunity to supervise individuals and/or teams within the department to which they are rotated and half of the supervisors indicated that the people skills of TAs required further development (refer Figure 8 above).

6.2 Remain as an accredited training office affiliated with SAICA

SAICA performs an evaluation of all prescribed criteria prior to accreditation and regular re-accreditation of an office, based on the ratings awarded. The accreditation and re-accreditation criteria are described in detail in section 5.2. The findings from the most recent re-accreditation are summarized, with comments, below.

6.2.1 SAICA re-accreditation

WCPT was first accredited by SAICA as a training office in 2015. The re-accreditation visit by a SAICA representative took place during November 2016 and an evaluation report was issued to WCPT in November 2017. The preliminary findings in respect of the accreditation status of WCPT included a compliance rating of 2, a high risk rating with an accreditation period of 12 months with a quota of 30 TAs. Refer section 5.2. for more

information on the overall compliance rating of 2, as well as the formal response to SAICA re the high risk rating.

The re-accreditation report included a rating, in each of the four categories evaluated, summarised below.

Table 12: Summary of rating per SAICA category evaluated during re-accreditation

Category	Description	Rating awarded
Category A	Operating compliance	2 - The criterion has largely, but not entirely, been met
Category B	The training environment	1 - The criterion has been met
Category C	The training experience and development programme	1 - The criterion has been met
Category D	Competence assessment	2 - The criterion has largely, but not entirely, been met

Below is a summary of the main findings and recommendation per category.

6.2.1.1 Category A - Operating compliance

Overall rating of 2 was awarded. All sections in this category received a rating of 1 except for Section A7 - The employment contract for TAs, which must comply with SAICA's requirements as set out in the Training Regulations, received a rating of 3. Recommendations were made for specific clause amendments to the "Contract of Employment" as well as the "CAA Training Agreement".

The recommendation on the "Contract of Employment" relates to the study leave available for TAs. While SAICA does not prescribe study leave days, the report suggested the WCPT CAA refer to the SAICA Study Leave Guideline to increase the study leave days allowed.

The report proposed amendments to specific clauses in the "CAA Training Agreement" where they were in conflict with the SAICA Training Regulation or SAICA By-Laws.

6.2.1.2 Category B - The training environment

Overall rating of 1 was awarded. The training office must have appropriate physical, human and financial resources and procedures to provide an environment conducive to quality training and experience. It is only in section B2 of this category that they were awarded a rating of 2. This section has the following requirements:

The training office must have formally documented policies setting out the following:

- The responsibilities of the training officer and the TAs;
- The responsibilities of staff members who supervise TAs; and
- The reporting lines of TAs.

The training office must formally communicate these policies to all TAs.

The WCPT CAA drafted the WCPT CAA Protocol and SAICA suggested that the document also set out the responsibilities of people who supervise TAs. The WCPT CAA introduced an MOU between WCPT and the participating department. It does provide

guidance on the support to be provided to TAs during their rotation focusing on achieving the desired SAICA competencies. In addition, it does contain specific responsibilities SAICA suggested in their report in terms of providing guidance, responding to questions and providing feedback.

During the interviews with supervisors, all confirmed that they understood the purpose and outcomes as well as their role and responsibilities for the TAs in their department. Every two months a meeting is held between the TO, TA and the relevant supervisor to assess experience against the required SAICA competencies and it is recorded in the TSR and PSR noting any further development required.

The SAICA re-accreditation report included that all the TAs confirmed (Agree/Strongly agree) the following statement on the completed Trainee Questionnaires: "I understand my responsibilities in relation to my training contract, and also the responsibility of those persons who supervise me, as well as the responsibility of my training officer."

6.2.1.3 Category C - The training experience and development programme

Overall rating of 1 was awarded. The training office must offer combination of the full spectrum of accountancy work, so that TAs can obtain training and experience relating to the prescribed competencies. The SAICA reviewer included comments to improve the training plan prepared by the WCPT CAA. In this, it specified that the training plan must include detailed examples of activities to be performed by TAs to demonstrate competence in a task. The SAICA report highlights instances where the examples set out what the office or supervisors would do or provide, rather than activities to be completed by TAs, and suggests that these be amended to support the principle that TAs must present evidence as part of the assessment process. The training plan ("competency plan") provided for this evaluation, did not contain the proposed amendments.

6.2.1.4 Category D - Competence assessment

Overall rating of 2 was awarded. The training office must have procedures in place to ensure regular monitoring of TAs' practical experience, including procedures to ensure effective, regular and constructive assessment of each trainee's competence. The SAICA reviewer suggested additional matters for inclusion in existing policies. Furthermore, recommendations for TAs to provide specific examples in support of ratings awarded for professional skills, need to be sufficiently detailed to support the rating awarded. As part of this evaluation a sample of the most recent PSRs submitted were reviewed and were found to include specific examples.

6.2.2 Sustainable support unit designed and implemented

The WCPT CAA has a Manager: CAA (currently Ms Aboo) and an Administrator: CAA (the position is currently vacant). Ms Aboo is the SAICA TO and she is a registered CA(SA) with SAICA and is responsible for performing the functions and duties ascribed to a TO in terms of the SAICA Training Regulations. Responsibilities are detailed in the regulations, "The duties of the Training Officer and the Trainee Accountant". The WCPT CAA drafted both the CAA protocol and MOU that detail the responsibilities of the WCPT CAA, participating departments and the trainee accountant, in addition to the training contract with TAs.

6.2.3 CAA executes support activities

During the interviews, not all the supervisors were familiar with the content of the MOU, however they did indicate that they were briefed re the purpose, role and outcomes of the rotation. When asked, not all the TAs could recall whether they have seen the protocol; however, they might have heard of it. When asked whether WCPT CAA provided the resources and procedures to support them during their training contract, all responded in the affirmative.

TAs are told in advance to which department they will be rotated and their anticipated role explained briefly. Some TAs indicated that they prepare by reviewing the annual report and related documents prior to the rotation. The supervisors indicated that they on-board TAs upon arrival at their department by providing them with the relevant documents which often includes annual reports, previous financial statements, departmental submissions and/or reconciliations. In some instances, TAs are asked to reperform certain submissions to gain an understanding of the reporting requirements.

The TO has a monthly meeting with all TAs. The agenda usually comprises standard items as listed in section 5.4.2 however, as evidenced by the minutes, is often amended to include topical items. A review of the minutes revealed that during the initial rotations, TAs were comfortable to raise challenges experienced and these were addressed subsequently. During the interviews, one of the TAs mentioned that communication for the WCPT CAA could be improved between meetings, especially when a decision is taken. The fact that TAs are rotated to different departments outside of WCPT, does not allow as much casual interaction between TAs and the TO. During the interviews in TAs indicated that they can request a one-on-one meeting with the TO should the need arise and that the two-monthly performance review meetings, between themselves, the supervisor and TO, are effective.

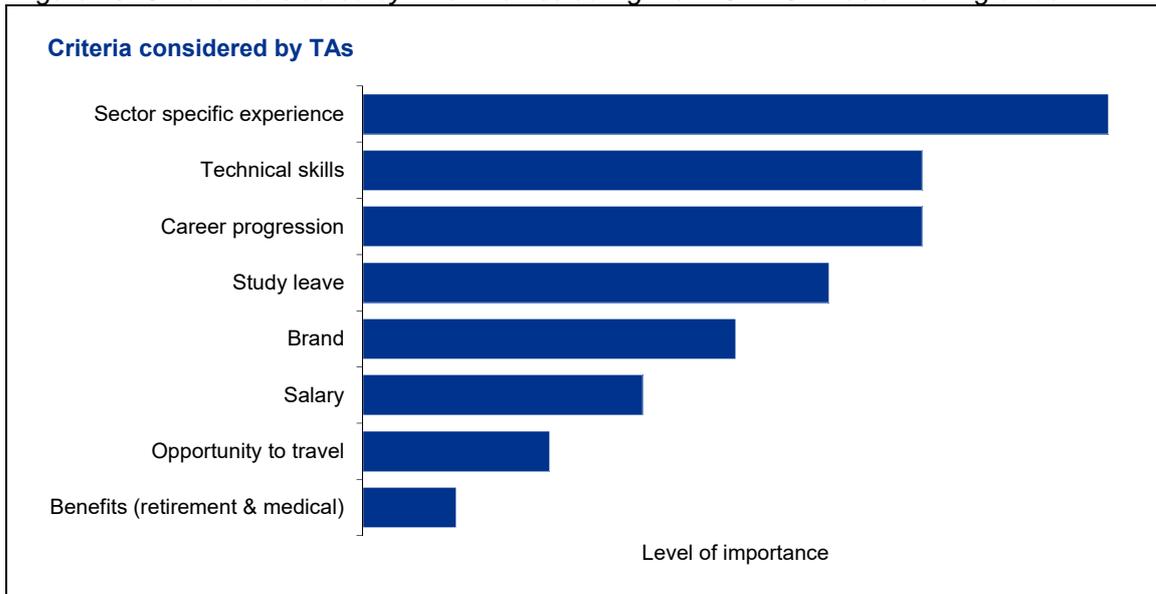
Feedback from a recent 360° review, supplemented by interviews with the TAs and supervisors, commented positively on the competency of the WCPT CAA TO and the functioning of the training office.

6.2.4 Formalised recruitment plan designed to attract quality TAs

Currently the TAs appointment are aligned with the governmental recruitment and selection policies of the WCG with no specific tailored recruitment plan for the WCPT CAA existing. Prospective TAs apply online and shortlisted candidates are invited for an interview after which offers of contract employment are made to successful candidates. This is the same process followed by the WCPT CAA's international counterparts described in section 5.5 above.

During the interviews, TAs were asked to rank the criteria they considered when selecting the WCPT CAA as a training office, from most to least important. The results are captured in the figure below.

Figure 10: Criteria considered by TAs when selecting the WCPT CAA as a training office



TAs indicated that Sector specific experience is the most important criteria considered and it further points to the need for a retention plan to be in place. During the interview, TAs indicated that they do not receive benefits as contracted employees and thus it was not a consideration. Comments included:

- “want to make a difference”; best way to obtain exposure, “point of entry to the public sector”;
- Salary is above market compared to TIPP programmes;
- Provincial Treasury is an attractive brand; and
- Opportunity to continue in government post their training contract.

TAs were asked during the interview, when compared to other options for CA training, what could make the CAA more attractive. Their responses were aggregated and suggested that emphasis is placed on the items below:

- The elective and that it allows TAs to make a difference and improve the efficiency in WCG departments;
- Exposure is not limited to finance processes and accounting, but includes public sector specific nuanced experience; and
- Diversified exposure as TAs are rotated to different departments and directorates.

The findings from above point to the fact that TAs chose the WCPT primarily for the public sector experience and technical skills to be gained. Followed closely by the possibility of career progression, indicating that, there is an expectation of continued employment in the public sector past completion of the CAA programme (also refer section 6.3 below for comments regarding retention).

Currently the WCPT CAA is in its third year of existence with an intake of 15 TAs thus far. SAICA has approved the programmes for up to 30 TAs and a number of the participating departments interviewed indicated that they would benefit from one or two additional TAs per rotation.

6.3 Retain TAs in the programme

The purpose of the WCPTs CAA is described in section 5.1 and notably the SAICA training programme was introduced with the intention of alleviating the shortage of financial skills in the WCG. One of the outcomes in the ToC is that all TAs remain in the programme and all seven of the TAs that were appointed in 2016 are still enrolled in the programme whilst NT CAA has had four cancelled contracts since inception (refer Table 6 above).

During the interviews with supervisors, they commented positively on the abilities of TAs and the specific benefits experienced in their department:

- Additional technical experience; “knowledge on another level”; ability to do complex assignments and provide technical opinion on accounting treatment
- Streamlined process of responding to the Auditor General; “no audit findings on schedules prepared”; “quality work”
- Willingness to learn; “different way of thinking and perspective”; can work independently; “awesome attitude”; “open minded”
- Increased capacity in the department and skills transfer to others in the department; “huge benefit”; good suggestions for process controls.

Supervisors were also asked how they see the WCPT CAA benefiting the broader WCG and public sector. Comments included:

- Introducing skills that are not currently in the WCG;
- The exposure to different departments will allow TA to take better practice witnessed and implement it where required; and
- Experts in-house during the GRAP implementation due in 2020/21.
- One of the supervisors indicated that they would like to retain TAs post their training contract, however there is currently no mechanism in place to facilitate this. A suggestion was made that WCPT could possibly subsidise a portion of their salaries as qualified CA(SA)s are in a higher salary grade than possible available positions.

From the above it is evident that the rotation of the TAs has brought valuable skills to the participating departments, however to extrapolate the benefit to the broader WCG the TAs will have to be retained post their training contracts. National Treasury recently indicated that their CAA programme was able to retain 80% of successful trainees in the public sector and notably the equivalent programme in the UK offers it its fourth and final year, post completion of their three year qualification, two six-month secondments outside of central government and outside of finance.

Although the TAs have successfully been retained in the WCPT CAA programme, there is currently no retention policy or formal plan to retain the TAs that have completed their training contracts, in the WCG or public sector. When the TAs were interviewed, all indicated that they would like to continue their employment in the public sector with the majority indicating that they would like to remain employed in the WCG. Currently, TAs have to apply for vacancies as and when they become available and the scenario could exist that, there are not sufficient roles available. Three of the TAs indicated that they would enjoy an opportunity to consult to other departments, improving existing processes and procedures.

6.4 Inputs

A summary of the human and financial resources needed to achieve the outcomes and impacts of this programme includes:

Budget: Section 5.3.4 provides an overview of the detailed spending of the WCPT CAA. To date sufficient budget has been available to sustain the programme.

Infrastructure: The infrastructure and physical resources (e.g. laptop) were available to TAs and all of the supervisors interviewed indicated that together with the TO, they prepare in advance to accommodate the programme and its resource requirements.

People: Feedback from a recent 360° review, supplemented by interviews with TAs and supervisors, commented positively on the competency of the WCPT CAA TO and the functioning of the training office. TAs are recruited via an online application process aligned to the WCG recruitment and selection policy.

7 Conclusion

This evaluation set out to assess the design and implementation of the WCPT CAA. Comments are included below per key outcomes and includes lessons learned.

7.1 Develop a pool of diversified public sector financial specialists that undergo the SAICA training programme

The first intake of the WCPT CAA comprised seven TAs of different gender, race and academic backgrounds. The rotation is currently conducted between five departments and a public entity across six finance directorates based on the SAICA competencies required and regular discussions with TAs as well as exposure to different desired public sector specific standards and core government processes, albeit limited in some instances. While the WCPT CAA allowed for the majority of TAs to complete the SAICA prescribed people and professional skills, formal training is not offered as part of the programme nor the training plan.

At the time of the evaluation, the WCPT only acts as the training office and is not one of the rotation departments. As it is the body that provides strategic financial leadership to the Western Cape Province, the WCPT CAA programme could benefit from it being included in the rotation, as often the reporting performed during rotation is to meet requirements of WCPT. It is understood that since the fieldwork of this evaluation, the WCPT has now been included as one of the rotation departments.

A TA is usually rotated to a department for six months, although the actual rotation duration varied between four to 16 months. During a rotation, the TA participates in the annual financial processes e.g. budgeting, interim and annual reporting and other functions of the relevant directorate. In a few instances mentioned, secondary development opportunities have been made available to TAs. TAs have attended relevant internal and external training and have been exposed to some of the WCG IT systems.

7.2 Remain as an accredited training office affiliated with SAICA

The project was approved in 2013 and on 1 December 2015, SAICA approved the WCPT's application for accreditation as a training office. The first seven TAs were appointed from 1 March 2016, after the appointment of the Manager: CAA and Administrator: CAA.

The most recent re-accreditation assessment of the WCPT CAA by SAICA took place during 2016 and an evaluation report was issued to WCPT in November 2017. The preliminary findings in respect of the accreditation status of WCPT included a compliance rating of 2, a high risk rating with an accreditation period of 12 months with a quota of 30 TAs. The WCPT CAA responded to SAICA with mitigating supporting facts to reduce the high risk rating and have put in place a process to address the recommendations for improvement.

SAICA declined to participate in the evaluation or comment and have not yet advised when their next visit will take place. Based on discussions with the TO and a review of the latest SAICA publications in this regard, it is anticipated that it will be scheduled in the second half of 2019.

7.3 Retain TAs in the programme

The WCPT CAA has embedded processes to support TAs during their training contract to retain them in the training office. All seven of the TAs that were appointed in 2016 are still enrolled in the programme and there are 15 TAs in total in the WCPT CAA. The most recent SAICA re-accreditation report makes provision for a quota of 30 TAs in the office, indicating that there is additional capacity available, although this will be budget dependent.

Currently TAs are recruited according to the generic WCG recruitment and selection policy with no customization for the WCPT CAA. Based on recent research, key considerations for millennials include technology, innovation, creativity, and flexibility. Millennials also want to be a part of the decision-making processes from day one. They want to share their ideas, and they want to be a part of the solution. This is all new for the government.

All the TAs interviewed indicated that they would like to remain employed in the public sector, with a preference to be employed in the WCG. In its CAA, NT states that the objective of its CAA is to attract and retain key finance and accounting professionals within the department and the broader public sector as a whole. There is currently no WCPT CAA retention policy or plan in place to retain the TAs that have completed their training contracts, in the WCG.

7.4 Overall objective of the evaluation

The questions as listed in the ToR (refer section 2.4) aligned to the objective of the evaluation. Recommendations are included in Section 8 below.

1. *Whether the WCPT CAA (support unit) is appropriately designed to implement/support the project?*

The WCPT CAA has a Manager: CAA and an Administrator: CAA (the position is currently vacant). The Manager: CAA is the SAICA TO and she is a registered CA(SA) with SAICA. Feedback from a recent 360° review, supplemented by interviews with the TAs and supervisors, commented positively on the competency of the TO and the functioning of the WCPT CAA as a support unit.

Sufficient budget has to be available to sustain the programme and the infrastructure available and ready to accommodate the programme and resources.

2. *Whether the WCPT CAA will achieve its objective of creating a pipeline of public sector specialists?*

Currently the WCPT CAA is an ATO accredited with SAICA and is in its third year of existence with an intake of 15 TAs at the time of this evaluation, with seven of the TAs in the third year of their training contract. The most recent SAICA accreditation makes provision for 30 TAs. The NT CAA, predecessor to the WCPT CAA has indicted its overall success rate to be 84.6% (refer Table 6 above) whilst the WCPT CAA, although none of the TAs have completed their training contract, all seven in the initial intake, are currently still enrolled. The NT CAA has further indicated that they've managed to retain 79.3% of this TAs post completion of the programme, in the public sector (refer Table 7 above).

To gain the necessary exposure to public sector finance specific standards and core government processes, TAs are rotated to six directorates spanning across five WCG departments and a public entity.

3. Whether the SAICA programme will deliver quality public sector financial specialists?

The SAICA programme is not designed for a specific sector and its relevant financial frameworks. The WCPT CAA is an ATO and the SAICA Generic Training Plan has been tailored to the WCG financial environment and its processes. The seven prescribed SAICA competencies are all relevant to public sector finance, however it could be strengthened with a formal training programme to cover the WCPT CAA desired public sector specific financial processes and procedures.

4. Whether the SAICA programme will contribute to the strengthening of internal control in provincial government?

Assessing the impact of the WCPT CAA at this time is premature as none of the TAs have completed their training contract. Once the programme has matured and the qualified CA(SA)s remain in provincial government, the effect of the programme can be assessed. Above will need to be done in context of the overall size of the WCG, the number of intakes and the number of trainees that successfully completed the programme.

5. Identification of learnings from the design and implementation of the CAA that can be applied to similar initiatives?

- Resourcing should be prioritised to avoid a delay in the commencement of a programme due to vacancies.
- Utilising the guidance from regulators, authorities and industry bodies during the design and initial implementation is advantageous.
- Consider learnings from local or global initiatives during the design and implementation phases of a programme.

Further expansion on relevant learnings in terms of design and implementation recommendations, can be found below.

8 Recommendations

Based on the findings above, a number of recommendations can be made that if implemented, could improve the WCPT CAA programme and current or future programmes of a similar nature. Suggestions for improvement are presented in terms of the design and implementation of the WCPT CAA programme. Whilst some of these recommendations would require comprehensive changes to the programme, the majority of the recommendations put forward below can be implemented with the support of the relevant stakeholders.

8.1 Design of the WCPT CAA programme

8.1.1 Departments/public entities included in the programme

Although the WCPT is the training office, it is not one of the rotation departments. NT also has a three year CAA programme and its TAs are based at the NT offices in Pretoria and metropolitan municipal offices nationally. As the body that provides strategic financial leadership to the Western Cape Province, the WCPT CAA programme could benefit from it being officially included in the rotation in some form. This could be achieved through introducing either or all of the following:

- *At the start of the training contract.* A formal orientation period in WCPT focusing on the role of WCPT, its function in terms of financial governance and the mechanism in place to achieve its mission to enhance accountability and oversight; create public value; enable delivery of quality services through partnerships; and capacity building in public sector finance. This will lay the foundation for TAs and increase their understanding of why certain financial legislation, processes and reporting requirements are in place.
- *During the training contract.* Include WCPT as a rotation department allowing TAs to spend six months in one of the relevant finance departments.
- *At the end of the training contract.* Introduce an optional rotation to the WCPT upon the successful completion of the training contract. This could allow TAs to be used for the execution of strategic initiatives or to support financial processes during peak periods.

All of this needs to be done according to relevant legislation and WCG policies.

8.1.2 Formal training plan

Other than the competency plan prepared for SAICA, this evaluation did not identify an overarching, formal training plan detailing key technical as well as supplementary skills training that could strengthen the programme. It is recommended that the programme be documented to include key training opportunities, considering the items below.

8.1.2.1 Technical skills

It is not clear what formal training is in place to ensure TAs gain the desired public sector specific skills relative to standards and core government processes as identified in section 6.1.1. It is recommended that the WCPT CAA identify and agree on the key technical skills training requirements (e.g. GRAP, PFMA, MCS etc.) and supplement the current curriculum by introducing formal training throughout the duration of the programme. As not all TAs hold a tertiary qualification that included a module or subject

directly related to public sector finance, it is recommended that a training needs assessment is conducted for each TA at the beginning of his/her training contract to assess the need for supplementary public sector specific training.

Furthermore, SAICA requires the period of training to be used effectively, with the trainee gaining a range and depth of experience at progressive levels of responsibility. Careful consideration should be given to the order in which TAs are rotated to different directorates, ensuring that TAs gradually gain exposure to the competencies at the expected level.

8.1.2.2 Soft skills

Interviews held with supervisors and TAs revealed that more focus and attention could be placed on developing people and professional skills. It is recommended that the WCPT CAA programme identify the people and professional skills deemed relevant for the programme (e.g. communication, business writing, leadership, team work etc.) and supplement the current curriculum by introducing either or all of the following:

- Identify the relevant existing formal training opportunities in the WCG.
- Use third-party training providers to conduct training once or twice a year.

Due to the nature of the WCPT CAA, TAs will benefit from participating in face-to-face training as the opportunity to interact with fellow year-group TAs is limited while on rotation.

8.2 Implementation of the WCPT programme

8.2.1 Timing of rotation

During the interviews, both the TAs and supervisors indicate that the tenure of the TA in some departments, did not allow them to participate in the full budgeting or financial reporting cycle, end-to-end.

It is recommended that the WCPT CAA, in consultation with the relevant department consider tailoring the rotation of TAs to gain the maximum benefit from participation in the abovementioned annual, cyclical processes.

8.2.2 SAICA accreditation

SAICA conducted a re-accreditation visit in 2016 and there has not been a subsequent re-accreditation visit scheduled. Threats to re-accreditation were not identified during the review.

It is recommended that the WCPT CAA:

- Further refine the current training/competency plan by implementing the recommendations provided by SAICA as well as consult with the TAs currently in their final year of their training contract, as to how the training /competency plan can be improved.
- Ensure all findings in the most recent SAICA report issued are addressed and evidence is available to support this, in anticipation of the next re-accreditation visit.

8.2.3 Vacancy in training office

The role of CAA: Administrator is currently vacant. It is recommended this position is filled before additional TAs are included in the programme.

8.2.4 Number of TAs enrolled

Currently the WCPT CAA is in its third year of existence with an intake of 15 TAs thus far. This evaluation focused on the design and implementation as it refers to the initial intake group of seven TAs, however, it should be noted that in the most recent re-accreditation report, SAICA approved a quota of 30 TAs for the office. It is recommended the WCPT CAA consider what the optimal number of TAs in the programme should be and whether additional effort should be placed on its recruitment to ensure the WCPT CAA has critical mass, benefiting both the TAs in the form of camaraderie as well as resourcing the participating departments optimally. A larger pool of TAs could allow for an opportunity for senior TAs to supervise and guide new TAs, thereby aiding in the development of people management skills.

Furthermore, it is recommended the WCPT CAA formalise a recruitment plan to enable the programme to attract the next generation of candidates to the public service. This needs to be done according to the overarching recruitment and selection policies of the WCG.

8.2.5 Communication

The fact that TAs are rotated to different departments outside of WCPT, does not allow for as much casual interaction between TAs and the TO. It is recommended that TAs are consulted as to the need for formal or structured communication between the monthly meetings especially when decisions affecting them have been made. Furthermore consider if there is need for regular informal interaction e.g. lunch-and-learn, study group etc.

8.3 Retention strategy

As all the TAs indicated that they would like to remain employed in the public sector, it is recommended that the WCPT CAA consider developing a retention strategy in the form of a policy, plan or guidelines to retain TAs post completion of their training contract.

To draft the strategy, it is recommended that the WCPT CAA:

- Consider the relevant employment legislation including WCG specific policy guidelines. Limitations to retentions could be specified in these documents, which could require a broader review and consultation of the relevant policies and legislation.
- Identify and document the criteria that will allow a TA to be considered for retention e.g. successful registration as a CA(SA).
- Consult with NT as they recently indicated that their programme was able to “place about 80% of successful trainees in the public sector”²¹ and included in a presentation dated March 2017, that one of the NT CAA benefits is the “permanent placement at primary sites and other government institutions post articles”.
- Identify opportunities where suitable candidates could be placed, e.g.:

²¹ NT001-2018.pdf

- Existing finance vacancies. Consider whether WCPT could subsidise a portion of the salary where the position is graded below the level of the qualified TA
 - Strategic initiatives from the National Development Plan 2030 e.g. planned policy initiatives, embedding good governance practices at municipalities
 - Resource projects executed by service providers to reduce the requirement for external resources
- Consider relevant research on retaining younger employees in the public sector.

Once approved, the strategy should be communicated to the wider WCG and implemented.

Annexure A: References

2017/18 CA Academy Strategic PLANNING session. Dated 30 August 2016. (Annexure K CAA Strategic Plan 30.08.2016)

Application for accreditation as an accredited training office. Dated 8 December 2015 (SAICA review documentation 2015)

Budget for 20162017 (MS Excel document)

CA Academy National Treasury document (undated)

CAA 3 Year Training Plan. Extracted from CATraining Assessments v0.12.0b

CAA 4 Year Training Plan Extracted from CATraining Assessments v0.12.0b

CAA minutes combined 2016-2018 (MS Excel document)

(NT) CAA CFO forum presentation 2017_March 2017 as extracted from <https://oag.treasury.gov.za>

CAA WCPT Competency plan (MS Excel document)

DNA 360 Degree feedback for Adila Aboo dated 04.04.2017. (360 evaluation)

Draft capacity development strategy for public financial management . Dated 31 January 2012

Draft report on a post-accreditation site visit. Dated 22 November 2016 (SAICA review documentation 2016)

Feedback from external stakeholders. Dated 01 September 2016. (Annexure A - Existing monitoring data)

Memorandum of understanding: Placement of trainee accountants. Dated 24 March 2016.(Approved MOU sample)

National Development Plan 2030 | South African Government. Retrieved from <https://www.gov.za/issues/national-development-plan-2030>

Project Initiation Document. Dated 31 August 2013. (PID Internal Control @11August2013V1 16 (3) Final version - Niezel Palmer)

Protocol Chartered Accountants Academy (CAA) Protocol. Dated March 2016. (Final Approved CAA)

Response to SAICA draft report. Dated 14 December 2017

SAICA Evaluation form: Application for Accreditation as Training Office Organisations in Commerce & Industry. Dated 8 December 2018. (SAICA review documentation 2015)

SAICA Evaluation form: Re-accreditation site visit. Dated 22 November 2017. (SAICA review documentation 2016)

SAICA Policies Relating to the Accreditation and Re-Accreditation of Training Offices. April 2017 (2016 version), Section 4.3 Rating scales and accreditation periods.

SAICA Policies Relating to the Accreditation and Re-Accreditation of Training Offices. April 2017 (2016 version).

SAICA Training Programme Implementation Guide. Effective 1 January 2016. Retrieved from <https://www.saica.co.za/Portals/0/Trainees/documents/Implementation%20Guide%20January%202016.docx>

SAICA Training Regulations. Effective 1 January 2018. Retrieved from <https://www.saica.co.za/Portals/0/documents/TrainingRegulations2018.pdf>

The National Treasury Chartered Accountants Academy Programme 2018, Chartered Accountants Academy FAQ retrieved from <http://www.treasury.gov.za/graduate/default.aspx>

The "SAICA Training Office newsletter Quarter 2 2018. Retrieved from https://www.saica.co.za/Portals/0/documents/TONewsletterQ2_2018.pdf

Western Cape Government (WCG) Recruitment and Selection Policy. Dated 24 July 2018. (Approved WCG Recruitment Selection Policy 2018 (002)

Annexure B: Stakeholder matrix and engagement plan

Stakeholder Title	Stakeholder Category	Role in the Evaluation	Engagement channel
Manager: Chartered Accountants Internship Programme	Primary	Evaluation Steering Committee	Steering committee meetings
Chief Director: Financial Governance and Accounting	Primary	Evaluation Steering Committee	Steering committee meetings
Chief Director: Provincial Government Public Finance	Primary	Evaluation Steering Committee	Steering committee meetings
Deputy Director General: Corporate Assurance	Primary	Evaluation Steering Committee	Steering committee meetings
Chief Financial Officer (CFO)	Primary	Evaluation Steering Committee	Steering committee meetings
Director: Local Government Accounting	Primary	Evaluation Steering Committee	Steering committee meetings
Acting Director: Strategic & Operational Management Services	Primary	Evaluation Steering Committee	Steering committee meetings
Senior Monitoring & Evaluation Officer (Department of the Premier)	Primary	Peer reviewer ²²	Steering committee meetings
Senior Monitoring & Evaluation Officer (Department of the Premier)	Primary	Peer reviewer ²²	Steering committee meetings

²² Member of the Evaluation Steering Committee

Stakeholder Title	Stakeholder Category	Role in the Evaluation	Engagement channel
Department of Transport and Public Works - Financial Accounting	Secondary	Rotation department	Structured interview
CapeNature – Chief Financial Officer	Secondary	Rotation department	Structured interview
Department of Education - Financial Accounting	Secondary	Rotation department	Structured interview
Department of Education – Management Accounting	Secondary	Rotation department	Structured interview
Department of Health - Financial Accounting	Secondary	Rotation department	Structured interview
Department of the Premier - Internal Audit	Secondary	Rotation department	Structured interview
Third year TAs x 7	Secondary	Trainee Accountant	Structured interview
SAICA	Tertiary	Governing body	Declined to participate
Head of Department	Tertiary	Head Official: Treasury	Informed

Annexure C: Comprehensive evaluation framework

Goals	Outcomes	Outputs	Activities	Inputs	Questions	Data source 1	Data source 2	Document(s)	Evaluation lens		
Alleviate the shortage of financial skills in the Western Cape Government (WCG)											
					0.1	Is the programme aligned to National, Provincial and departmental priorities?		National Treasury - CAA Annexure K (strategic plan)			
					0.2	Does the programme receive appropriate support from leadership?	Q to Adila	Q to Supervisors			
					0.3	Is the CA Academy the best way to reaching the required objectives / outcomes?	Q to relevant people involved in the decision-making		Benchmarking from literature review		
Develop a pool of diversified public sector financial specialists that undergo the SAICA training programme											
		Diversified public sector financial specialists									
	1	Trainees are exposed to public sector specific standards and core Government processes e.g. GRAP and budget processes								Effectiveness Relevance	
					1.1	What are the requirements for a "public sector specialist"?	Q to Adila	Q to Gustav	Competency plan		
					1.2	Have you been exposed to the following public specific standards e.g. GRAP/ PFMA? (list of minimum standards to be used)	Q to Trainees		SAICA review 2016		
					1.3	Have you been exposed to the following government specific processes e.g. budget process (list of minimum processes to be used)	Q to Trainees		Competency plan Annexure K (strategic plan)		
			Trainees are part of existing capacity building and training								Efficiency
					1.4	What internal workshops/training have you attended?	Q to Trainees	Q to Adila	Check Provincial induction training / training schedule / plan (Minutes May 2017) Review ANAs		
					1.5	What external workshops/training have you attended?	Q to Trainees	Q to Adila	Check Provincial induction training / training schedule / plan (Minutes May 2017) Review ANAs		
			CA Academy programme is diversified across multiple departments and divisions								Effective Relevance
					1.6	Will the CA Academy result in diversified public sector specialists? (Departments, divisions, processes etc)	Q to Adila		Recruitment policy Training plan		
			Trainees are completing an accredited training programme affiliated with SAICA								Adequacy
	2	Competency plan is aligned to functions of Government								Relevance	
					2.1	Is the competency plan aligned to functions of Government?	Review of documents		Competency plan		
					2.2	Is the training plan customised to functions of Government	Review of documents		Training schedule / plan		
			Trainees are exposed to the required competencies								Adequacy
					2.3	Do you feel that you've been exposed to the required competencies?	Q to Trainees				
					2.4	Do you feel that the programme provides you with adequate professional training?	Q to Trainees				
					2.5	Do the departments in which graduates are placed feel that the graduates have the appropriate skills?	Q to Supervisors				
					2.6	Based on the SAICA assessments, have the required competencies been met?	Review of documents	SAICA assessments	ANA documents or SAICA assessments		
			Formal trainee assessments is completed								Effectiveness
					2.7	Have the formal trainee assessments been completed on time?	Review of documents		SAICA assessments SAICA review 2015 & 2016		
				2.8	Are the formal trainee assessments of a high quality?	Review of documents		SAICA assessments SAICA review 2015 & 2016			
Remain as an accredited training office affiliated with SAICA											
		Sustainable support unit designed and implemented								Relevance Sustainability	
				3.1	Have the SAICA ATO requirements been met?	Review of documents		SAICA review 2015 & 2016			
				3.2	Have the findings from the previous evaluations (2016 and 2017) been addressed?	Review of documents	SAICA evaluations	SAICA review 2015 & 2016			
		Formalised recruitment plan designed to attract quality trainee accountants								Effectiveness	
				3.3	Is there a detailed recruitment plan?	Review of documents		Recruitment plan / policy Annexure K CAA Protocol			
				3.4	Is the criteria for recruitment designed to attract quality trainee accountants?	Review of documents		Recruitment plan / policy Annexure K CAA Protocol			

Goals	Outcomes	Outputs	Activities	Inputs	Questions	Data source 1	Data source 2	Document(s)	Evaluation lens		
		3			3.5	Compared to other options for CA training, what could make the CAA more attractive from an academy perspective?	Q to Trainees				
			CAA executes support activities							Efficiency Effectiveness Adequacy	
						3.6	Is the CAA offices' support role clearly documented?	Review of documents	Q to Adila	CAA Protocol MOU	
						3.7	Are these activities being executed? E.g.. Monthly meetings, mentors assigned, platform to raise issues.	Q to Trainees	Q to Supervisors	Minutes of meeting SAICA review	
						3.8	What is the feedback channels available and used?	Q to Adila		Minutes of meetings MOU CAA Protocol	
						3.9	What communication is sent from the CAA to the broader WCG?	Q to Adila			
						3.10	MOU's contain sufficient guidance for Department/Supervisor to ensure rotation is successful.	Q to Supervisors	Q to Adila	MOU	
						3.11	Prior to the TA arriving, were you briefed re the purpose, role, skills outcomes etc. of the rotation?	Q to Supervisors	Q to Adila	Annexure A	
						3.12	Are there better ways to implement the programme?	Q to Supervisors Q to Trainees	Q to Adila		
						3.13	Was the trainee adequately prepared before / upon arrival to your department?	Q to Supervisors		Annexure A	
						3.14	Do the departments in which graduates are placed feel that the graduates are making a positive contribution / impact?	Q to Supervisors			
			Retain financial skills in WCG								Impact Sustainability
			4			4.1	Do you think you will remain an employee in the public sector?	Q to Trainees			
						4.2	Do you think you will remain an employee in the Western Cape public sector?	Q to Trainees			
					4.3	If yes, why? If no, what can be done to keep you employed in the public sector?	Q to Trainees				
					4.4	Have any of the trainees dropped out of the programme?					
		INPUTS		Sufficient budget available to sustain the programme							
					5.1	Sufficient budget to run the programme?			Budget for 2016/2017 Budget for 2017/2018		
					5.2	Programme within budget?			Budget for 2016/2017 Budget for 2017/2018		
				People – Trainee Accountants, Governance structure							
					5.3	Academy manager appointed on boarded on time?					
					5.4	Trainees on boarded on time?					
				Infrastructure available and ready to accommodate the programme							
				5.5	Infrastructure (laptops, desks, office space etc) ready and available for TA's?						