

Municipal Costing, Risk Management & Internal Controls

1. Overview

The purpose of this programme is to equip participants with the knowledge and practical skills required to apply costing principles, implement risk management processes, and design effective internal control systems within a municipal environment. Participants will develop competencies to support informed decision-making, improve financial governance, strengthen accountability, and enhance service delivery through sound financial management practices.

2. Programme Outcome:

- Apply costing principles to municipal operations and service delivery
- Analyse operational and service-based costs to support decision-making
- Allocate overhead costs and evaluate service efficiency
- Apply risk management principles within a municipal environment
- Identify, assess, and manage financial and operational risks
- Advise on risk management strategies that support municipal objectives
- Design and evaluate internal control systems
- Assess the effectiveness of internal controls in managing organisational risks
- Promote good governance, accountability, and financial compliance within municipalities

Qualification:

Certificate of Completion

Duration:

4-Months

Programme Type:

Category B – Workplace-Based Learning Programme

Programme ID:

PA0974

SAQA US:

116340, 116339, 116357

NQF Level:

6

Credits:

29

Entry Requirements:

NQF Level 4 qualification

Training Options:

Online - Each participant will receive access to an online portal, where all programme materials and resources are available. Training is delivered fully online, and participants will join scheduled Microsoft Teams sessions facilitated by a trainer. This mode provides flexibility and allows learners to participate from any location.

Blended - Blended learning combines both online and face-to-face training. Participants receive access to an online portal for online content, resources, and self-paced activities. They also attend scheduled in-person contact sessions with a facilitator, either at the client's premises or providers campus. This approach offers the flexibility of online learning with the added support of guided, interactive sessions.

Face-to-Face - Each participant will receive training resources, which contains all programme materials and resources. Training is delivered through onsite contact sessions, either at the client's premises or providers campus, where a facilitator conducts the sessions in a classroom environment.

Minimum Participants Required: (1) Online, (1) Blended & (1) Face-to-Face

3. Programme Content

- **(116340 US):** Apply costing principles to municipal operational and service-based costing
- **(116339 US):** Apply risk management in South African municipalities
- **(116357 US):** Design internal control and internal control evaluation framework

4. Topics

Module 1: Municipal Costing Principles

- Introduction to Municipal Costing
- Operational and Service-Based Costing
- Cost Allocation Methods
- Overhead Allocation
- Cost Analysis and Decision-Making
- Cost Efficiency and Service Delivery
- Service Agreements and Cost Recovery

Module 2: Municipal Risk Management

- Principles of Risk Management
- Risk Identification and Assessment
- Financial and Operational Risks
- Risk Mitigation Strategies
- Risk Monitoring and Reporting
- Risk Management in Strategic Planning
- Governance and Compliance

We trust that the above is in order and look forward to hearing from you for Implementation

Module 3: Internal Control Systems

- Principles of Internal Control
- Internal Control Frameworks
- Designing Effective Internal Controls
- Evaluating Internal Control Systems
- Linking Internal Controls to Risk Management
- Fraud Prevention and Detection
- Financial Accountability
- Continuous Improvement of Control Systems

5. Target Market

This programme is suitable for:

- Municipal Finance Practitioners
- Chief Financial Officers (CFOs)
- Finance Managers
- Risk Management Officers
- Internal Auditors
- Internal Control Officers
- Municipal Managers
- Budget and Treasury Officials
- Governance and Compliance Officers
- Strategic Planning Managers
- Public Sector Managers involved in financial management and service delivery

6. Assessments

This programme includes a Portfolio of Evidence (POE) that must be submitted at the end of the programme. The POE include:

- **Knowledge Assessments:** To evaluate theoretical understanding
- **Practical Assignments:** Hands-on tasks related to course topics
- **Workplace Assignments and Logbook:** Application of skills in real-world settings

Successful participants will receive a certificate of completion.

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7. Workplace-Based Learning Programme

This WLP is a fusion of academic learning and practical work. The learning is directly applied to the workplace by using client-based mentors and extensive workplace-based portfolio work and assignments. Apart from the obvious benefits of a workplace directed qualification, each WLP qualifies for recognition as a Category B Skills Programme in the Learning Matrix of the Amended BEE codes, which allows for the salaries of participants to be recognized as part of the Skills Development Expenditure.

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