# http://saicainfo/Procedure%20Manual/Logos/SAICALogoRGBb.jpg

# ASSESSMENT NEEDS ANALYSIS (ANA)

**Version: January 2018**

**Effective: January 2018**

# INSTRUCTIONS FOR USING THIS TEMPLATE

This template includes ALL elective and ALL residual skills of the SAICA training programme.

***STEP 1***

In the body of the form delete the Elective skills areas and Residual skills areas that are NOT applicable to the trainee’s training programme. No changes should be made to the Compulsory areas listed.

*Now you have a TEMPLATE ANA to be used in the office for trainees on this specific training programme – no items are to be deleted for a specific period and the FULL form should be completed every time (so as to also identify areas where the trainee has not had any exposure)*

***STEP 2***

Delete these instructions, as well as the instructions on the next page when the form is completed and printed (assuming all parties understand the process as indicated)

**TO BE COMPLETED AT LEAST AT THE END OF EACH SUCCESSIVE SIX-MONTH PERIOD, BASED ON THE TECHNICAL SKILLS REVIEWS AND THE PROFESSIONAL SKILLS REVIEW FOR THE CORRESPONDING PERIOD**

#

# ASSESSMENT NEEDS ANALYSIS (ANA)

COMPLETION REQUIREMENTS

***STEP 1:***

**The trainee** must complete the cover page for the document, indicating the relevant period of their training contract, as follows:

|  |  |
| --- | --- |
| **PERIOD** | **Relevant year of training contract** |
| **PERIOD A** | * First year of a three year training contract; or
* First and second years of a four or five year contract.
 |
| **PERIOD B** | * Second year of a three-year training contract;
* Third year of a four-year training contract; or
* Third and fourth year of a five-year training contract.
 |
| **PERIOD C** | * Third year of a three-year training contract or
* Fourth year of a four-year training contract; or
* Fifth year of a five-year contract.
 |

***STEP 2:***

The **trainee** must complete **SECTIONS 1, 2 and 3** using the previous ANA (if applicable) and the technical and professional skills reviews (TSRs and PSRs) completed in the past six months and based on their experiences during this period. The **reviewer** ratings (and complexity evaluations for each technical skills task) in the TSRs and PSRs should be transferred directly from the reviews onto this document. Professional conduct evidence recorded in the PSR that has been found acceptable by the reviewer should be transferred into the ANA.

***STEP 3:***

The evaluator must complete **SECTION 1** by indicating the **overall rating** **level** achieved by the trainee to date, based on carry forward evidence as well as new evidence presented through the current 6 month period being evaluated. ***Please note that this is not a mathematical average, but should rather reflect the evaluator’s judgement of the level of competence achieved by the trainee as at the date of this ANA.*** Demonstrated levels of competence that fall short of expected levels of competence specified by the training office at that point in time should be highlighted as areas of development and should be transferred to **SECTION 4**, point 2.

In tasks where no evidence has been presented by the trainee, the Evaluator should consider, and document, whether this may present a development need or not. The evaluator should also review and complete **SECTIONS 2, 3 and 4**

The evaluator should review the examples of professional conduct submitted by the trainee to date and consider the extent to which they demonstrate an understanding of the principles embodied in these competencies. Professional conduct competencies where the evaluator believes the trainee is not adequately demonstrating the principles should be highlighted as requiring development and should be transferred to the development plan in section 4.

***STEP 4:***

The ANA must be discussed, completed, signed off and dated by **both the evaluator and the trainee**.

***STEP 5:***

This document must then be reviewed, completed, and signed off by an Assessor. Assessors should complete **SECTION 1,** confirming the integrity of the carry-forward ratings from the previous ANA and indicating whether or not they are satisfied as to whether the trainee has now achieved the final required competence level for each task. This may need to be done through consultation with the evaluator (if the assessor is not also the evaluator).

***TIMING:***

Trainees must initiate at least one ANA form every six months;

The trainee and the evaluators must discuss and sign off the ANA form within four weeks from the end of the six-month period under review.

The assessor must review and sign off the ANA within two weeks from the date of sign-off by the trainee and evaluator.

***RATING CRITERIA:***

1: Not capable of performing

2: Capable with significant / frequent intervention

3: Capable with limited / periodic intervention

4: Capable with no intervention

# ASSESSMENT NEEDS ANALYSIS (ANA)

**COVER PAGE**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Date of this ANA[[1]](#footnote-1): |  | Period of training contract: | A | B | C |
| 6-month period covered by this ANA | From | dd | mm | yy | To | dd | mm | yy |
| Name of trainee: |  |
| Name of evaluator: |  |
| Name of assessor: |  |

|  |
| --- |
| CUMULATIVE RECORD OF CORE EXPERIENCE HOURS FROM THE START OF THE TRAINING CONTRACT UP TO THE DATE OF THIS ANA (to be completed by the trainee) |
| **Note:** Record only core experience hours actually worked.  |
|  |
|  | **Period A** | **Period B** | **Period C** | **TOTALS** |
| From date: | D | M | Y | D | M | Y | D | M | Y |  |
| To date: | D | M | Y | D | M | Y | D | M | Y |
| Hours of core experience |  |  |  |  |

*Note that the SAICA Training Regulations require an average of 1200 hours of core experience to be worked per annum across the period of the training contract.*

**SECTION 1**

**TECHNICAL SKILLS ASSESSMENT**

**Accounting and External Reporting**

| **COMPETENCY: AE(C)1 - Evaluates appropriate accounting frameworks and policies** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| AE(C)1.1 | Based on the entity’s financial reporting needs and the stakeholders identified, evaluates the appropriateness of the accounting framework  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| AE(C)1.2 | Evaluates accounting policies in accordance with the appropriate accounting framework |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

| **COMPETENCY: AE(C)2 - Evaluates appropriate accounting frameworks and policies** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| AE(C)2.1 | Evaluates or accounts for routine transactions, for example sales, cost of sales, operating expenses, etc. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| AE(C)2.2 | Evaluates or accounts for non-routine transactions, for example accounting estimates, transactions requiring judgement, business acquisitions, disposals of assets or groups of assets, discontinued operations, deferred tax, etc. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| AE(C)2.3 | Prepares or evaluates reconciliations of financial information, for example bank reconciliations, accounts payable reconciliation, general ledger control account reconciliations, reconciliations between management accounts and the general ledger, etc. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

| **COMPETENCY: AE(C)3 - Prepares or evaluates financial statements and accompanying notes** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| AE(C)3.1 | Prepares or evaluates financial statements in accordance with the identified accounting framework |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| AE(C)3.2 | Prepares or evaluates notes to the financial statements in accordance with the identified accounting frameworks |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| AE(C)3.3 | Prepares or evaluates the non-financial information in the annual financial statements, for example Directors’ Report, Corporate Governance Report, Sustainability Report, Integrated Report, etc. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

| **COMPETENCY: AE(C)4 - Interprets financial statements** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| AE(C)4.1 | Calculates performance, efficiency (activity), solvency and liquidity ratios from the financial statements  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| AE(C)4.2 | Based on the ratios calculated in AE(C)4.1, evaluates the performance, efficiency (activity), solvency and liquidity ratios from the financial statements |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

**Auditing and Assurance Elective**

| **COMPETENCY: AA(E)1 - Performs pre-engagement activities** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| AA(E)1.1 | Evaluates the nature, scope, standards and legislation applicable to a particular engagement  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| AA(E)1.2 | Identifies the factors to be considered in accepting or continuing with an engagement |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| AA(E)1.3 | Drafts or evaluates an appropriate engagement letter for an engagement or outlines the appropriate content for such a letter |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

| **COMPETENCY: AA(E)2 - Obtains an understanding of the entity and its environment, including internal control** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| AA(E)2.1 | Obtains a qualitative understanding of the entity and its environment and documents this information in an appropriate format |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| AA(E)2.2 | Identifies and documents the major classes of transactions and balances for an engagement entity |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| AA(E)2.3 | Obtains an understanding of and documents the entity's internal control  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

| **COMPETENCY: AA(E)3 - Evaluates the risk of material misstatement** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| AA(E)3.1 | Evaluates the adequacy of the design of control activities in the prevention or detection of material misstatement, and suggests improvements where appropriate |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| AA(E)3.2 | Evaluates the risk of material misstatement at an overall financial statement level (including an evaluation of the appropriateness of the going concern assumption) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| AA(E)3.3 | Evaluates the risk of material misstatement at the assertion level for classes of transactions, account balances and disclosures |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| AA(E)3.4 | Evaluates the risk of material misstatement due to fraud  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| AA(E)3.5 | Evaluates the risk of material misstatement due to non-compliance with laws and regulations |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| AA(E)3.6 | Identifies and evaluates the significant risks that could result in material misstatement  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

| **COMPETENCY: AA(E)4 - Calculates and justifies planning materiality** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| AA(E)4.1 | Identifies and evaluates the factors that affect planning materiality |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| AA(E)4.2 | Calculates a justifiable level of planning materiality for an engagement |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

| **COMPETENCY: AA(E)5 - Designs or selects effective and efficient procedures** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| AA(E)5.1 | Designs or selects appropriate tests of internal control (including IT internal controls, where appropriate), including the determination of sample sizes and methods of selection |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| AA(E)5.2 | Designs or selects appropriate substantive tests of detail, including the determination of sample sizes and methods of selection |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| AA(E)5.3 | Designs or selects appropriate substantive analytical review procedures |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| AA(E)5.4 | Evaluates the need for using the work of others in conducting the audit, for example experts, internal auditors or component auditors, etc. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| AA(E)5.5 | Evaluates the need to use computer assisted audit techniques to gather suitable audit evidence |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

| **COMPETENCY: AA(E)6 - Executes the audit plan and documents and evaluates results** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| AA(E)6.1 | Performs the planned tests of internal control and identifies situations where follow-up/extended work is required |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| AA(E)6.2 | Performs the planned substantive tests of detail and identifies situations where follow-up/extended work is required |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| AA(E)6.3 | Performs the planned substantive analytical review procedures and identifies situations where follow-up/extended work is required  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| AA(E)6.4 | Evaluates whether the procedure meets the stated objective |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| AA(E)6.5 | Recommends modifications to the audit plan, where necessary, in response to the results of procedures performed |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

| **COMPETENCY: AA(E)7 - Completes the engagement** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| AA(E)7.1 | Evaluates the impact of identified misstatements against final materiality (quantitative and/or qualitative) and evaluates the need for additional work |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| AA(E)7.2 | Performs a subsequent events review to identify potential adjusting subsequent events |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| AA(E)7.3 | Evaluates the appropriateness of the going concern assumption |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| AA(E)7.4 | Evaluates the management representation letter and recommends modifications, where applicable |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

| **COMPETENCY: AA(E)8 - Prepares information for meetings with stakeholders** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| AA(E)8.1 | Prepares the report to management on findings arising from the engagement |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

| **COMPETENCY: AA(E)9 - Evaluates potential reportable irregularities** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| AA(E)9.1 | Evaluates whether there are potential unlawful acts or omissions and whether or not they may constitute a reportable irregularity and, if appropriate, inform the supervisor of the potential irregularity |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

**Financial Management Elective**

| **COMPETENCY: FM(E)1 - Evaluates the entity's financial situation** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| FM(E)1.1 | Evaluates the entity’s/business unit’s financial position, for example, using financial analysis, ratio analysis, trend analysis and/or cash flow analysis, etc. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| FM(E)1.2 | Recommends improvements to the performance of the entity/business unit, based on the analysis performed |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

| **COMPETENCY: FM(E)2 - Monitors cash flow** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| FM(E)2.1 | Prepares or evaluates a cash flow forecast for an entity/business unit |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| FM(E)2.2 | Identifies when there may be a cash shortfall and recommends possible action plans  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

| **COMPETENCY: FM(E)3 - Evaluates the entity's working capital** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| FM(E)3.1 | Evaluates the entity's/business unit’s current working capital position or components of it, for example, inventory, accounts receivable or payable management, etc. and, where required, recommends improvements |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

| **COMPETENCY: FM(E)4 - Identifies and evaluates sources of funds** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| FM(E)4.1 | Evaluates an entity’s/business unit’s funding needs  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| FM(E)4.2 | Evaluates sources of funding to meet the entity’s/business unit’s funding needs  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| FM(E)4.3 | Evaluates the need for the use of financial instruments in managing an entity’s/business unit’s funding needs |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

| **COMPETENCY: FM(E)5 - Evaluates business plans, financial proposals or growth strategies** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| FM(E)5.1 | Evaluates a business plan or financial proposal |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| FM(E)5.2 | Evaluates the appropriateness and impact of the growth strategies formulated and adopted by the entity |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

| **COMPETENCY: FM(E)6 - Evaluates capital investment decisions** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| FM(E)6.1 | Evaluates the opportunities, risks and financial implications associated with the replacement or acquisition of a capital asset |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| FM(E)6.2 | Evaluates financial implications of investment decisions using the appropriate capital budgeting techniques  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| FM(E)6.3 | Evaluates or makes recommendations on the replacement or acquisition of a capital asset |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

| **COMPETENCY: FM(E)7 - Values a business or business units or components of a business** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| FM(E)7.1 | Calculates a reasonable range of values for a business or business units or components of the business, using different valuation techniques |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| FM(E)7.2 | Identifies the critical assumptions and facts that underlie the valuation estimate, including factors affecting the accuracy of the valuation |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| FM(E)7.3 | Performs a sensitivity analysis on the assumptions used in the valuation model in order to obtain a reasonable range of possible values |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

**Management Decision-Making and Control Elective**

| **COMPETENCY: MD(E)1 - Identifies and evaluates the entity’s/business unit’s key performance indicators** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| MD(E)1.1 | Identifies the financial and non-financial performance indicators that are key to the entity/business unit, including any industry-specific benchmarks  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| MD(E)1.2 | Evaluates performance measurement methods for key performance indicators. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

| **COMPETENCY: MD(E)2 - Evaluates the design of the entity’s responsibility accounting system** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| MD(E)2.1 | Evaluates the key components of the management accounting system of an entity/business unit, including the financial and non-financial reports produced  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

| **COMPETENCY: MD(E)3 - Prepares budgets and performs sensitivity analyses** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| MD(E)3.1 | Prepares a budget for an entity/business unit, with clearly documented assumptions |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| MD(E)3.2 | Performs sensitivity analysis on prepared budgets, varying key assumptions to document a range of possible outcomes |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

| **COMPETENCY: MD(E)4 - Analyses and interprets budget variances** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| MD(E)4.1 | Evaluates the actual performance against budget, and investigates and documents reasons for variances |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| MD(E)4.2 | Makes recommendations to address variances |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

| **COMPETENCY: MD(E)5 - Evaluates the applicability of cost management techniques** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| MD(E)5.1 | Evaluates the methods used for allocation of costs in the entity/business unit |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| MD(E)5.2 | Makes recommendations for improved cost control and cost efficiency  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| MD(E)5.3 | Evaluates cost allocation options within or across divisions within the entity/business unit, for example the appropriate application of transfer pricing. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

| **COMPETENCY: MD(E)6 - Evaluates relevant information with application to business decisions** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| MD(E)6.1 | Evaluates and makes practical use of financial information that is relevant to pricing decisions, capacity utilisation and the implications of the existence of constraints |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

**Taxation Elective**

| **COMPETENCY: TX(E)1 - Evaluates tax payers’ tax profile** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| TX(E)1.1 | Identifies the information required for the analysis of an entity’s tax profile, for example the form of the entity, taxpayer’s residency and liability for tax, exposure to taxation associated with various forms of income and organisational structure, etc.  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| TX(E)1.2 | Evaluates the tax implications of different taxpayers’ structures for example cash salary vs. fringe benefits, shares, loans or dividends, trusts, partners, companies, etc. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

| **COMPETENCY: TX(E)2 - Calculates or evaluates income tax payable and prepares or evaluates income tax returns for individuals** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| TX(E)2.1 | Calculates or evaluates the income tax payable for an individual, considering:* inclusion and classification of income from different sources, for example, employment including fringe benefits and lump sum benefits, property, business, capital gain/loss, other income, etc.
* exclusion of exempt income
* deductibility of expenses, for example, contributions to pension or retirement funds, income protection policies, assets used for trade purposes, legal fees and study at home, etc.
 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| TX(E)2.2 | Prepares or evaluates income tax returns |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| TX(E)2.3 | Identifies when capital gains tax (CGT) is applicable and calculates or reviews the CGT payable on qualifying transactions |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

| **COMPETENCY: TX(E)3 - Calculates or evaluates income tax payable and prepares or evaluates income tax returns for legal entities** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| TX(E)3.1 | Calculates or evaluates the income tax payable for a legal entity, considering:* type of legal entity, for example, private, public, small business corporation, foreign, trusts, etc.
* inclusion and classification of income, for example, active business income, income from property, capital gains, exemptions, etc.
* deductibility of expenses, for example, capital allowances, assessed losses and special allowances, etc.
* tax deductions and credits, for example, small business deduction, general tax reduction, etc.
 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| TX(E)3.2 | Prepares or evaluates income tax returns |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| TX(E)3.3 | Identifies when capital gains tax (CGT) is applicable and calculates or reviews the CGT payable on qualifying transactions |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

| **COMPETENCY: TX(E)4 - Calculates other taxes payable and prepares or evaluates appropriate returns** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| TX(E)4.1 | Calculates or evaluates withholding tax for example interest or dividend withholding tax |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| TX(E)4.2 | Identifies when indirect taxes, for example VAT or customs duty, are applicable and calculates or evaluates the indirect tax payable |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| TX(E)4.3 | Prepares or evaluates indirect tax returns |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| TX(E)4.4 | Prepares or evaluates provisional tax and employees tax (PAYE, SDL and UIF) returns |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

| **COMPETENCY: TX(E)5 - Calculates other taxes payable and prepares or evaluates appropriate returns** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| TX(E)5.1 | Makes recommendations concerning tax transactions, taking into consideration applicable legislation, including, but not limited to, anti-avoidance legislation |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

| **COMPETENCY: TX(E)6 - Prepares or evaluates information to respond to assessments, file objections and appeals** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| TX(E)6.1 | Evaluates the content of assessments and reassessments  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| TX(E)6.2 | Prepares or evaluates supporting documentation required to initiate an appeal or file a notice of objection  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

**Risk Management and Governance Elective**

| **COMPETENCY: RM(E)1 - Identifies and evaluates the risks pertaining to the financial information system** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| RM(E)1.1 | Identifies strategic, operational, financial, regulatory and information system risks, based on an understanding of the environment in which the entity/audit engagement operates, its strategies and management processes |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| RM(E)1.2 | Evaluates the business processes which are susceptible to fraud and, where necessary, documents the systems introduced by the business to mitigate the risk |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

| **COMPETENCY: RM(E)2 - Evaluates the key internal controls (including IT related controls) implemented in an entity** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| RM(E)2.1 | Evaluates the entity's key business processes, including the procurement processes, and identifies general and application controls, both manual and IT, within these business processes |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

| **COMPETENCY: RM(E)3 - Evaluates internal control** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| RM(E)3.1 | Selects suitable criteria or a recognised framework for control evaluation |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| RM(E)3.2 | Evaluates the design adequacy of internal control, including application and general controls within the IT environment in the context of the criteria/recognised framework |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

| **COMPETENCY: RM(E)4 - Conducts planning and fieldwork within the scope of internal audit policies** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| RM(E)4.1 | Designs an appropriate audit programme |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| RM(E)4.2 | Performs appropriate fieldwork in accordance with the audit programme |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| RM(E)4.3 | Applies sampling techniques in accordance with the audit programme |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| RM(E)4.4 | Analyses test results to determine if additional work is required, or if no further testing is necessary, to conclude on the effectiveness of the control environment  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

| **COMPETENCY: RM(E)5 - Documents the results of internal audit procedures performed** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| RM(E)5.1 | Creates internal audit documentation that provides a clear link to significant findings or issues that arose during the engagement, and that contains sufficient information to support the nature, timing and extent of procedures performed and the results of those procedures |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

| **COMPETENCY: RM(E)6 - Evaluates evidence, draws conclusions and issues appropriate reports** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| RM(E)6.1 | Evaluates the sufficiency and significance of the evidence and/or results of analysis |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| RM(E)6.2 | Identifies and evaluates inconsistencies, unexpected circumstances or findings, or findings that indicate possible fraud, error or illegal acts |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| RM(E)6.3 | Evaluates the reasonableness of the conclusions on the subject matter, based on the outcome of internal audit procedures |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| RM(E)6.4 | Assists in the preparation of the final report with recommendations, management responses and an action plan  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

| **COMPETENCY: RM(E)7 - Assists in the evaluation of an entity’s plans for risk management** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| RM(E)7.1 | Recommends methods to manage risk, for example choosing not to undertake certain types of activities or transferring risk to third parties through insurance, hedging, outsourcing, etc. or mitigating risks through preventative and detective control procedures |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

| **COMPETENCY: RM(E)8 - Conducts governance reviews in accordance with appropriate governance standards** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| RM(E)8.1 | Evaluates the components of the entity’s/audit engagement’s governance structure and its role, for example board of directors, audit committee, etc. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| RM(E)8.2 | Evaluates the corporate governance practices of an entity/audit engagement in relation to relevant legislation and practices, documenting recommendations for improvement |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| RM(E)8.3 | Evaluates the disclosure of corporate governance for an entity/audit engagement |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

**Auditing and Assurance Residual**

| **COMPETENCY: AA(R)1 - Demonstrates a basic appreciation and awareness of the practical considerations of the external audit function** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| AA(R)1.1 | Evaluates the scope and the appropriateness of the terms of engagement, including the responsibilities of management and the responsibilities of the auditors |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| AA(R)1.2 | Evaluates the impact of identified misstatements on the financial statements in the context of materiality |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| AA(R)1.3 | Evaluates the appropriateness of the management representation letter |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

| **COMPETENCY: AA(R)2 - Prepares information requested by the external auditors** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| AA(R)2.1 | Prepares information for, or responds to requests by, the external auditors |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

| **COMPETENCY: AA(R)3 - Communicates with external audit** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| AA(R)3.1 | Communicates effectively with external audit stakeholders, for example identifying issues regarding the audit strategy, describing internal controls and financial systems used, any material issues identified during the course of the audit, etc. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

**Financial Management Residual**

| **COMPETENCY: FM(R)1 - Evaluates the entity's financial situation** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| FM(R)1.1 | Evaluates the entity’s/business unit’s/engagement client’s financial position, for example using financial analysis, ratio analysis, trend analysis and/or cash flow analysis, etc. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

| **COMPETENCY: FM(R)2 - Monitors cash flow** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| FM(R)2.1 | Prepares or evaluates a cash flow forecast for an entity/business unit/engagement client |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| FM(R)2.2 | Identifies when there may be a cash shortfall and recommends possible action plans  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

| **COMPETENCY: FM(R)3 - Evaluates the entity's working capital** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| FM(R)3.1 | Evaluates the entity's/business unit’s current working capital position or components of it, for example, inventory, accounts receivable or payable management, etc. and, where required, recommends improvements |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

| **COMPETENCY: FM(R)4 - Evaluates capital investment decisions** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| FM(R)4.1 | Evaluates the financial implications of investment decisions using the appropriate capital budgeting techniques |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

| **COMPETENCY: FM(R)5 - Values a business or business units or components of a business** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| FM(R)5.1 | Calculates or evaluates a reasonable range of values for a business or business units or components of a business, using different valuation techniques, and identifies the factors and external influences that will impact on the calculated value of the business |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

**Management Decision-Making Residual**

| **COMPETENCY: MD(R)1 - Identifies and evaluates an entity’s/business unit’s key performance indicators** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| MD(R)1.1 | Identifies financial and non-financial performance indicators that are key to the entity/business unit/audit engagement, including any industry-specific benchmarks |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| MD(R)1.2 | Evaluates performance measurement methods for key performance indicators |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

| **COMPETENCY: MD(R)2 - Prepares budgets and performs sensitivity analyses** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| MD(R)2.1 | Prepares a budget for an entity/business unit/audit engagement, with clearly documented assumptions |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| MD(R)2.2 | Performs sensitivity analysis on prepared budgets, varying key assumptions to document a range of possible outcomes |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

| **COMPETENCY: MD(R)3 - Analyses and interprets budget variances** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| MD(R)3.1 | Documents actual performance against budget, and investigates and documents reasons for variances  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| MD(R)3.2 | Makes recommendations to address variances |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

**Taxation Residual**

| **COMPETENCY: TX(R)1 - Calculates or evaluates income tax payable and prepares or evaluates income tax returns for individuals** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| TX(R)1.1 | Calculates or evaluates the income tax payable for an individual, considering:* inclusion and classification of income from different sources, for example, employment including fringe benefits and lump sum benefits, property, business, capital gain/loss, other income, etc.
* exclusion of exempt income
* deductibility of expenses, for example, contributions to pension or retirement funds or medical expenses, income protection policies, assets used for trade purposes, legal fees and study at home, etc.
 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| TX(R)1.2 | Prepares or evaluates income tax returns |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

| **COMPETENCY: TX(R)2 - Calculates or evaluates income tax payable and prepares or evaluates income tax returns for legal entities** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| TX(R)2.1 | Calculates or evaluates the income tax payable for a legal entity, considering:* type of legal entity, for example, private, public, small business corporation, foreign, trusts, etc.
* inclusion and classification of income, for example, active business income, income from property, capital gains, exemptions, etc.
* deductibility of expenses, for example, capital allowances, assessed losses and special allowances, etc.
* tax deductions and credits, for example, small business deduction, general tax reduction, etc.
 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| TX(R)2.2 | Prepares or evaluates income tax returns |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

| **COMPETENCY: TX(R)3 - Calculates other taxes payable and prepares or evaluates appropriate returns** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| TX(R)3.1 | Calculates or evaluates withholding tax , for example interest or dividend withholding tax, etc. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| TX(R)3.2 | Identifies when indirect taxes, for example VAT or customs duty, are applicable and calculates or evaluates the indirect tax payable |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| TX(R)3.3 | Prepares or evaluates indirect tax returns |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| TX(R)3.4 | Prepares or evaluates employees tax (PAYE, SDL and UIF) returns |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

**Risk Management and Governance Residual**

| **COMPETENCY: RM(R)1 - Identifies and evaluates the risks pertaining to the financial information system** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| RM(R)1.1 | Evaluates strategic, operational, financial, regulatory and information system risks, based on an understanding of the environment in which the entity/audit engagement operates, its strategies and management processes |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| RM(R)1.2 | Identifies the business processes which are susceptible to fraud and, where applicable, documents the systems introduced by the business to mitigate the risk |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

| **COMPETENCY: RM(R)2 - Identifies the key internal controls (including IT related controls) implemented in an entity** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| RM(R)2.1 | Identifies the entity's key business processes, including the procurement processes, and identifies general and application controls, both manual and IT, within these business processes |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

| **COMPETENCY: RM(R)3 - Evaluates internal control** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| RM(R)3.1 | Evaluates the design adequacy of internal control, including application and general controls within the IT environment in the context of the criteria/recognised framework |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

| **COMPETENCY: RM(R)4 - Conducts governance reviews in accordance with appropriate governance standards** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM TSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **TSR date** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Rating** | **Y/N** | **Y/N** | **Initials** |
| **B** | **A** | **Basic evidence (B)** | **Advanced evidence (A)** | **B** | **A** | **B** | **A** |
| **Tasks to be performed:** |
| RM(R)4.1 | Documents the components of the entity’s/audit engagement’s governance structure and its role, for example board of directors, audit committee, etc. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| RM(R)4.2 | Evaluates the corporate governance practices of an entity/audit engagement in relation to relevant legislation and practices |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

**PROFESSIONAL SKILLS ASSESSMENT**

**Professional Conduct**

| **COMPETENCY: PC(C) - Acts ethically and in accordance with the rules of professional conduct** |
| --- |

**Value: PC(C)1 - Being straightforward and honest in all business and professional relationships**

**Current period PSR evidence:**

|  |
| --- |
| **To be completed by the trainee** |
| **PSR Ref****(Date or Number)** | **Evidence** | **Evidence acceptable? (Y/N)** | **Reviewer’s comments** |
|  |  |  |  |

*This section must be completed by transferring in examples recorded in the current 6 monthly PSR*

**Previous evidence submitted:**

|  |
| --- |
| **To be completed by the trainee (based on evidence presented in previous ANAs)** |
| **Previous ANA Ref****(Date or Number)** | **Evidence** | **Evidence acceptable? (Y/N)** | **Reviewer comments from previous ANA** |
|  |  |  |  |

*This section must be completed by bringing forward evidence from previous ANAs and accumulating the evidence here in the current ANA*

**Conclusion by Evaluator of this ANA:**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Yes / No** | **Comments** | **Development required?(Yes / No)** |
| **Based on the evidence submitted to date, and my discussion with the trainee during the ANA meeting, has the trainee adequately demonstrated the principle embodied in this competency at this point in time?** |  |  |  |

**If this is the final ANA, the Assessor must complete the section below:**

**SIGN OFF – ASSESSOR**

This sign off indicates that the assessor reviewed (and is in agreement with) this Assessment Needs Analysis in respect of the conclusions reached by the evaluator regarding the demonstration of competency PC(C)1

|  |  |
| --- | --- |
| **Assessor:** |  |
| **Date:** |  |

**Value: PC(C)2 - Identifies and adequately responds to potential ethical dilemmas**

**Current period PSR evidence:**

|  |
| --- |
| **To be completed by the trainee** |
| **PSR Ref****(Date or Number)** | **Evidence** | **Evidence acceptable? (Y/N)** | **Reviewer’s comments** |
|  |  |  |  |

*This section must be completed by transferring in examples recorded in the current 6 monthly PSR*

**Previous evidence submitted:**

|  |
| --- |
| **To be completed by the trainee (based on evidence presented in previous ANAs)** |
| **Previous ANA Ref****(Date or Number)** | **Evidence** | **Evidence acceptable? (Y/N)** | **Reviewer comments from previous ANA** |
|  |  |  |  |

*This section must be completed by bringing forward evidence from previous ANAs and accumulating the evidence here in the current ANA*

**Conclusion by Evaluator of this ANA:**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Yes / No** | **Comments** | **Development required?(Yes / No)** |
| **Based on the evidence submitted to date, and my discussion with the trainee during the ANA meeting, has the trainee adequately demonstrated the principle embodied in this competency at this point in time?** |  |  |  |

**If this is the final ANA, the Assessor must complete the section below:**

**SIGN OFF – ASSESSOR**

This sign off indicates that the assessor reviewed (and is in agreement with) this Assessment Needs Analysis in respect of the conclusions reached by the evaluator regarding the demonstration of competency PC(C)1

|  |  |
| --- | --- |
| **Assessor:** |  |
| **Date:** |  |

**Value: PC(C)3 - Carries out work with due care**

**Current period PSR evidence:**

|  |
| --- |
| **To be completed by the trainee** |
| **PSR Ref****(Date or Number)** | **Evidence** | **Evidence acceptable? (Y/N)** | **Reviewer’s comments** |
|  |  |  |  |

*This section must be completed by transferring in examples recorded in the current 6 monthly PSR*

**Previous evidence submitted:**

|  |
| --- |
| **To be completed by the trainee (based on evidence presented in previous ANAs)** |
| **Previous ANA Ref****(Date or Number)** | **Evidence** | **Evidence acceptable? (Y/N)** | **Reviewer comments from previous ANA** |
|  |  |  |  |

*This section must be completed by bringing forward evidence from previous ANAs and accumulating the evidence here in the current ANA*

**Conclusion by Evaluator of this ANA:**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Yes / No** | **Comments** | **Development required?(Yes / No)** |
| **Based on the evidence submitted to date, and my discussion with the trainee during the ANA meeting, has the trainee adequately demonstrated the principle embodied in this competency at this point in time?** |  |  |  |

**If this is the final ANA, the Assessor must complete the section below:**

**SIGN OFF – ASSESSOR**

This sign off indicates that the assessor reviewed (and is in agreement with) this Assessment Needs Analysis in respect of the conclusions reached by the evaluator regarding the demonstration of competency PC(C)1

|  |  |
| --- | --- |
| **Assessor:** |  |
| **Date:** |  |

**Value: PC(C)4 - Not allowing bias, conflict of interest or undue influence of others to override professional or business judgement**

**Current period PSR evidence:**

|  |
| --- |
| **To be completed by the trainee** |
| **PSR Ref****(Date or Number)** | **Evidence** | **Evidence acceptable? (Y/N)** | **Reviewer’s comments** |
|  |  |  |  |

*This section must be completed by transferring in examples recorded in the current 6 monthly PSR*

**Previous evidence submitted:**

|  |
| --- |
| **To be completed by the trainee (based on evidence presented in previous ANAs)** |
| **Previous ANA Ref****(Date or Number)** | **Evidence** | **Evidence acceptable? (Y/N)** | **Reviewer comments from previous ANA** |
|  |  |  |  |

*This section must be completed by bringing forward evidence from previous ANAs and accumulating the evidence here in the current ANA*

**Conclusion by Evaluator of this ANA:**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Yes / No** | **Comments** | **Development required?(Yes / No)** |
| **Based on the evidence submitted to date, and my discussion with the trainee during the ANA meeting, has the trainee adequately demonstrated the principle embodied in this competency at this point in time?** |  |  |  |

**If this is the final ANA, the Assessor must complete the section below:**

**SIGN OFF – ASSESSOR**

This sign off indicates that the assessor reviewed (and is in agreement with) this Assessment Needs Analysis in respect of the conclusions reached by the evaluator regarding the demonstration of competency PC(C)1

|  |  |
| --- | --- |
| **Assessor:** |  |
| **Date:** |  |

**Value: PC(C)5 - Respects and protects the confidentiality of information**

**Current period PSR evidence:**

|  |
| --- |
| **To be completed by the trainee** |
| **PSR Ref****(Date or Number)** | **Evidence** | **Evidence acceptable? (Y/N)** | **Reviewer’s comments** |
|  |  |  |  |

*This section must be completed by transferring in examples recorded in the current 6 monthly PSR*

**Previous evidence submitted:**

|  |
| --- |
| **To be completed by the trainee (based on evidence presented in previous ANAs)** |
| **Previous ANA Ref****(Date or Number)** | **Evidence** | **Evidence acceptable? (Y/N)** | **Reviewer comments from previous ANA** |
|  |  |  |  |

*This section must be completed by bringing forward evidence from previous ANAs and accumulating the evidence here in the current ANA*

**Conclusion by Evaluator of this ANA:**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Yes / No** | **Comments** | **Development required?(Yes / No)** |
| **Based on the evidence submitted to date, and my discussion with the trainee during the ANA meeting, has the trainee adequately demonstrated the principle embodied in this competency at this point in time?** |  |  |  |

**If this is the final ANA, the Assessor must complete the section below:**

**SIGN OFF – ASSESSOR**

This sign off indicates that the assessor reviewed (and is in agreement with) this Assessment Needs Analysis in respect of the conclusions reached by the evaluator regarding the demonstration of competency PC(C)1

|  |  |
| --- | --- |
| **Assessor:** |  |
| **Date:** |  |

**Value: PC(C)6 - Maintains and enhances the profession’s reputation**

**Current period PSR evidence:**

|  |
| --- |
| **To be completed by the trainee** |
| **PSR Ref****(Date or Number)** | **Evidence** | **Evidence acceptable? (Y/N)** | **Reviewer’s comments** |
|  |  |  |  |

*This section must be completed by transferring in examples recorded in the current 6 monthly PSR*

**Previous evidence submitted:**

|  |
| --- |
| **To be completed by the trainee (based on evidence presented in previous ANAs)** |
| **Previous ANA Ref****(Date or Number)** | **Evidence** | **Evidence acceptable? (Y/N)** | **Reviewer comments from previous ANA** |
|  |  |  |  |

*This section must be completed by bringing forward evidence from previous ANAs and accumulating the evidence here in the current ANA*

**Conclusion by Evaluator of this ANA:**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Yes / No** | **Comments** | **Development required?(Yes / No)** |
| **Based on the evidence submitted to date, and my discussion with the trainee during the ANA meeting, has the trainee adequately demonstrated the principle embodied in this competency at this point in time?** |  |  |  |

**If this is the final ANA, the Assessor must complete the section below:**

**SIGN OFF – ASSESSOR**

This sign off indicates that the assessor reviewed (and is in agreement with) this Assessment Needs Analysis in respect of the conclusions reached by the evaluator regarding the demonstration of competency PC(C)1

|  |  |
| --- | --- |
| **Assessor:** |  |
| **Date:** |  |

**Management and Leadership**

| **COMPETENCY: ML(C) - Demonstrates an ability to manage and lead** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM PSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **PSR** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Y/N** | **Y/N** | **Initials** |
| **Tasks to be performed:** |
| ML(C)1 | Manages and supervises others effectively |  |  |  |  |  |  |  |  |  |  |
| ML(C)2 | Plans and manages projects |  |  |  |  |  |  |  |  |  |  |
| ML(C)3 | Effectively participates in meetings |  |  |  |  |  |  |  |  |  |  |
| ML(C)4 | Leads effective meetings |  |  |  |  |  |  |  |  |  |  |
| ML(C)5 | Respects deadlines, manages time and organises tasks logically |  |  |  |  |  |  |  |  |  |  |
| ML(C)6 | Collaborates with colleagues and/or clients from diverse backgrounds and works effectively as a team member |  |  |  |  |  |  |  |  |  |  |
| ML(C)7 | Resolves conflict or differences and negotiates appropriate solutions |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

**Personal Attributes**

| **COMPETENCY: PA(C) - Maintains awareness of new developments, exercises initiative and communicates effectively** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM PSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **PSR** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Y/N** | **Y/N** | **Initials** |
| **Tasks to be performed:** |
| PA(C)1 | Identifies and evaluates critical factors in the economic, social, legislative, regulatory and political environment that impact on business and the financial decisions of an entity |  |  |  |  |  |  |  |  |  |  |
| PA(C)2 | Responds and adapts to change |  |  |  |  |  |  |  |  |  |  |
| PA(C)3 | Identifies problems and recommends appropriate solutions |  |  |  |  |  |  |  |  |  |  |
| PA(C)4 | Obtains required information by asking appropriate and probing questions |  |  |  |  |  |  |  |  |  |  |
| PA(C)5 | Communicates effectively in written format |  |  |  |  |  |  |  |  |  |  |
| PA(C)6 | Communicates effectively in verbal format |  |  |  |  |  |  |  |  |  |  |
| PA(C)7 | Takes responsibility for own development |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

**Information Technology**

| **COMPETENCY: IT(C) - Uses IT as a means of working more efficiently and effectively** |
| --- |
|  | **Rating achieved on previous ANA** | **EVIDENCE PRESENTED -****TO BE COMPLETED BY THE TRAINEE FROM PSRs FOR THE PERIOD** | **TO BE COMPLETED BY THE EVALUATOR** | **TO BE COMPLETED BY THE ASSESSOR** |
| **PSR** | **Overall rating** | **Expected levels of competence specified by the training office at this point in time** | **Development required?** | **Demonstrated the required FINAL competence level?** |
| **Y/N** | **Y/N** | **Initials** |
| **Tasks to be performed:** |
| IT(C)1 | Uses IT applications, including spreadsheets, word processing, presentations and e-mail, effectively |  |  |  |  |  |  |  |  |  |  |
| IT(C)2 | Uses the internet effectively as a source of relevant and reliable information |  |  |  |  |  |  |  |  |  |  |
| IT(C)3 | Applies procedures and controls to ensure integrity and security of personal IT resources, for example password protection, backup procedures, distribution of confidential information, anti-virus measures, etc. |  |  |  |  |  |  |  |  |  |  |
| **Evaluator’s comments on overall rating (where necessary)** |  |

**SECTION 2**

The trainee must complete this section and the evaluator should review each section, and provide input where necessary

1. **Major assignments for the next six months**

Document major assignments that you have been scheduled to undertake during the next six-month period. Provide details of expected tasks and responsibilities on these assignments.

|  |
| --- |
|  |

**Note:** The **evaluator** should take care to ensure that repetition of previously demonstrated competencies is avoided as far as possible and that progressive responsibility is achieved. This point should be discussed with the trainee in the context of his level in the training period and in the context of work assignments previously completed (and the degree to which competency has been demonstrated therein).

1. **Academic record**

If relevant, document the state of your academic progress during this six-month period. This should include details such as test results to date (where applicable), weekly time spent on studies and the status of your studies (are you on track to pass or not?). In the case of aspects of this record that point to unsatisfactory progress (poor test scores, insufficient time spent on studies or reduced chances of success in exams), you should describe in detail how you plan to address those problem areas.

|  |
| --- |
|  |

**Note:** The **evaluator** should review the status of the trainee’s studies and discuss any required action to ensure exam success. Where appropriate, required action should be transferred to Section 3 (the developmental plan) of this document. The training officer should insist on receiving all test dates at the beginning of each academic year and should ensure that results are obtained from the trainee for every assigned test or examination.

 **SECTION 3**

The trainee must complete this section and the evaluator should review each section, and provide input where necessary

The trainee must summarise all courses (both internal and external) attended during the preceding six-month period. The trainee should document the learning objectives set for each course and then demonstrate specifically how this learning was applied in the workplace. Where the trainee has not been able to transfer elements of learning into the workplace with success, they should document plans to achieve this. This may need to be discussed with the evaluator prior to finalisation of the developmental plan.

|  |  |  |  |
| --- | --- | --- | --- |
| **Training Course** | **Learning Objectives** | **Examples of Transfer of Learning** | **Result** |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |

**Note:** The **evaluator** should review this document, specifically to ensure that learning is being transferred into the workplace. Where learning has not been transferred into the workplace, this should be discussed with the trainee and a plan of action decided on to transfer the learning. the plan should be transferred to section 4.

**Action decided on to transfer the learning. The plan should be transferred to section 4.**

Where learning has not yet been transferred into the workplace, indicate below the steps that will be taken to ensure that the trainee has the opportunity to apply the learning in the workplace:

|  |
| --- |
|  |
|  |

**SECTION 4**

This part should be completed by the evaluator with the input of the trainee accountant

1. **Comment on the effectiveness of the previous period’s developmental plan**

Here the evaluator should review the effectiveness of the developmental plan decided on during the previous appraisal and comment on the extent to which it has been successful in addressing the identified developmental needs

**Effectiveness of technical skills developmental plan**

|  |
| --- |
|  |

**Effectiveness of professional skills developmental plan**

|  |
| --- |
|  |

1. **Development plan**

Here the evaluator should document developmental needs areas (shortfalls in demonstrated competence) from the technical and professional skill evaluations conducted in Section 1. The nature and timing of the intervention required to address the developmental need should be described in detail

|  | Direct reference to the task identified in Section 1 of the ANA as requiring development | Planned intervention to address the shortfall during the next 6 months (should be detailed enough that it is quite clear what action needs to be undertaken) | Latest date by when the planned intervention should take place |
| --- | --- | --- | --- |
| **1** |  |  |  |
| **2** |  |  |  |
| **3** |  |  |  |
| **4** |  |  |  |
| **5** |  |  |  |
| **6** |  |  |  |

*Insert further rows if required.*

Once the developmental plans have been documented and discussed with the trainee, both the trainee and the evaluator should sign off the document on the following page to indicate that they are both in agreement with the content of this review.

**SIGN OFF – TRAINEE AND EVALUATOR**

This sign off indicates that both the trainee and the evaluator, **after having met and discussed this ANA**, agree with the contents of this document.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Trainee:** |  |  | **Evaluator:** |  |
| **Date:** |  |  | **Date:** |  |

The trainee should keep a copy of the completed document for their own records and for reference during the upcoming 6 month period, if necessary.

**SIGN OFF – ASSESSOR**

This sign off indicates that the assessor reviewed (and is in agreement with) this Assessment Needs Analysis in respect of:

* the integrity of the carry-forward ratings from the previous ANA
* the overall ratings of the trainee’s competence as reflected in Section 1 of the ANA, based on the accumulated evidence presented to date through the relevant technical and professional skills reviews
* the conclusions reached by the evaluator regarding the demonstration of professional competence by the trainee
* the adequacy of the developmental needs plan in addressing identified shortfalls in the trainee’s demonstrated competence to date.
* the credibility of the assessment process

|  |  |
| --- | --- |
| **Assessor** |  |
| **Date:** |  |

1. This is the date of completion of this form by the trainee accountant (when handed to the evaluator for review) [↑](#footnote-ref-1)