



TRAINING CONTRACT EXEMPTION ASSESSMENT

CORROBORATOR MANUAL

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Version control sheet:

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A. INTRODUCTION

The Training Contract Exemption Assessment (TCEA) provides applicants with an opportunity to demonstrate relevant practical experience and professional competence acquired outside a formal training contract. As part of this process, the assessment must be supported by evidence that is valid and capable of being verified. Corroborators contribute to this process by confirming relevant aspects of the applicant's employment history and evidence, based on their professional knowledge of the applicant's work. Corroboration helps establish that the information presented relates to work performed or activities demonstrated by the applicant.

This manual intends to provide guidance:

- To corroborators on their responsibilities when reviewing and confirming an applicant's practical experience, roles and responsibilities and evidence of how they demonstrated the professional values, attitudes and acumens (PVAAAs).
- About who may act as a corroborator.
- About what a corroborator is expected to corroborate.
- About the difference between corroboration and assessment in relation to the TCEA.
- On how to corroborate Template A – Technical CV.
- On how to corroborate Template B – Demonstration of PVAA Learning Outcomes; and
- On what may be done where information is unclear or cannot reasonably be confirmed.

B. PURPOSE OF CORROBORATION

International Education Standard 6 (2015) which relates to the Assessment of Professional Competence requires that "IFAC member bodies shall base the assessment of the professional competence of aspiring professional accountants on verifiable evidence".

To corroborate something is to support it with evidence or confirm that it occurred. Corroborators selected and or chosen by applicants will be responsible for corroborating the evidence submitted by the applicant for the purposes of the Training Contract Exemption Assessment.

Applicants may select more than one corroborator relevant to the roles reflects in Template A - Technical CV and Template B - Demonstration of PVAA learning outcomes.

Corroborators will be required to

- confirm the applicant's role and responsibilities within the relevant entity as indicated in Template A – Technical CV.
- confirm that the applicant *demonstrated* the PVAA's as indicated in the Template B - Demonstration of PVAA learning outcomes within the relevant role.

C. WHO MAY ACT AS A CORROBORATOR

A corroborator must be someone who has sufficient professional knowledge of the applicant's work in the relevant role or period. Depending on the applicant's work environment, this may include a current or former:

- Line manager.
- Supervisor.
- Director.

- Training officer.
- Human resources officer.
- Colleague who knew and regularly worked with the applicant; or
- Client, where the applicant was self-employed.

An applicant may use more than one corroborator where different people have knowledge of different employment periods, roles or pieces of evidence.

It is imperative that the corroborator understands that acting as a corroborator for the applicant's TCEA, they are confirming that they have sufficient knowledge of the applicant's competence and professional activities. Corroboration can take many forms, such as:

- Witnessed, observed or directly encountered the applicant's work.
- Supervised or monitored the applicant's work.
- Mentored, trained or developed the applicant.
- Reviewed or assessed the applicant's work, or
- Worked regularly with the applicant in the relevant role.

D. WHAT THE CORROBORATOR CONFIRMS

Corroboration takes place in two parts of the applicant's submission.

Template:	What the corroborator confirms
Template A – Technical CV	Presented information about the applicant's employer or entity, employment period, role or job title, and duties and responsibilities.
Template B – Demonstration of PVAA Learning Outcomes	That the evidence presented under a relevant learning outcome appropriately reflects a skill or behaviour demonstrated by the applicant, based on the corroborator's professional knowledge.

The Corroborator should only provide confirmation where they are satisfied that they possess sufficient firsthand knowledge, professional experience, or credible evidence to support the statements being made regarding the applicant's competence and professional development.

The Corroborator should read the evidence and ask themselves:

- Is this something that I was aware of?
- Does this sound reasonable based on my knowledge of this applicant?
- Is this something I have observed?
- Is this something the applicant has previously discussed with me?
- Do I have any reason to dispute anything in this evidence?

Should the Corroborator have any doubt about the what the applicant has provided as evidence, they may want to examine specific documents or have specific discussions with the application to assist them with their corroboration.

E. UNDERSTANDING THE COMPETENCY TERMINOLOGY

1. Competency Framework Structure

The competency framework is made up of the following competency types:

	Icon	Elements of the professional competencies
 CA(SA) or AGA(SA)		1. Professional values and attitudes
		2. Acumens
		3. Technical competencies

2. Competency Framework terms and concepts

2.1. Competency type

i. Professional Values and Attitudes (PVA's)

Professional Values and attitudes (PVA's) are behaviours and characteristics that are expected of CA's(SA) and AGA's(SA). To ensure appropriate emphasis on and sufficient development of the PVA's, SAICA requires applicants to provide evidence of how they demonstrated behaviours aligned to the learning outcomes in the following competency areas:

- a) Ethics, values and attitudes
- b) Lifelong learning, values and attitudes
- c) Citizenship, values and attitudes

ii. Acumens:

Enabling competencies (acumens) encompass the skills and abilities expected of CA's(SA) and AGA's(SA).

To ensure appropriate emphasis on and sufficient development of the Acumens, SAICA requires applicants to provide evidence of how they demonstrated skills and abilities aligned to the learning outcomes in the following competency areas:

- a) Business acumen
- b) Decision-making acumen
- c) Relational acumen
- d) Digital acumen

iii. Technical Competencies:

Applicants will have developed the PVAAs through their practical work experience which is linked to the technical competencies as per the SAICA technical competencies in Template A. Technical competencies in the value creation process

are categorized into six areas:

- a) Strategy and governance
- b) Stewardship of capitals
- c) Decision-making
- d) Reporting
- e) Compliance
- f) Assurance and related services

2.2. Proficiency Level

Proficiency is the measure of ability, skill and experience in doing something.

It is important to note: That the corroborator does **not** need to determine or confirm the applicant's proficiency level. The corroborator only corroborates the presented evidence.

Important distinction: The corroborator *confirms* whether the evidence appropriately reflects what the applicant demonstrated. The TCEA Assessor assesses the level of proficiency demonstrated by the applicant.

2.3. Learning outcomes

Learning outcomes set out what the applicant needs to demonstrate to meet the requirements of each competency area.

In Template B, the applicant provides evidence explaining how they demonstrated each learning outcome in a particular context or while performing a particular task.

The corroborator will be required to confirm the applicant's documented evidence against the learning outcomes as required in Template B. The closer the working relationship was between the applicant and the corroborator the easier it will be for the corroborator to confirm the applicant's documented evidence.

Corroborators are encouraged to read the relevant sections of Guideline 1: The Learning Outcomes to better understand the learning outcomes for which they are being asked to corroborate evidence.

Should the Corroborator have any doubt about the applicant's documented evidence, the applicant and corroborator are encouraged to have a discussion around the specific learning outcome and/or the documented evidence.

F. HOW TO COMPLETE THE REQUIRED TEMPLATES AND DECLARATION

1. Illustrative Extract: Template A – Technical CV

TEMPLATE A - TECHNICAL CV					
Role	Period of employment	Description of key responsibilities (max 5 per role)	Number	Link to SAICA technical competencies - choose most relevant competencies (min 5, max 15 per individual responsibility)	Corroborator
Employer: XYZ equipment - Global logistics centre Location: Johannesburg, South Africa Position (title): Financial Manager Reporting lines (up and down): Reported to Group Financial Director, managed a team of 10	From: August 2019 To: January 2024 2	Responsible for monthly, half-yearly and annual reporting in line with IFRS, including evaluating relevant accounting framework and policies, preparing and evaluating financial statements and notes. 3	2	a) Evaluate governance structures and practices of the organisation in terms of King IV (and successors) and relevant laws (e.g., Companies Act, 2008.) and regulations	
			54	a) Identify users' needs and develop a reporting approach by selecting suitable reporting and regulatory framework(s) which satisfies most users' needs in general purpose reporting by applying:	
				(i) The fundamental theories related to reporting	
				(ii) The objective, usefulness and limitations of the available reporting frameworks	
				(iii) The objective, nature and characteristics of regulatory frameworks and requirements	
			55	b) Apply the qualitative characteristics and principles of useful information	
			56	c) Identify, define and evaluate appropriate reporting boundaries	
			57	d) Identify, define and evaluate the different elements in reporting frameworks	
			58	e) Apply the recognition and de-recognition criteria to an element	
			59	f) Select and apply measurement criteria to an element	
			60	g) Critically analyse and prepare presentation and disclosures for a selected framework and reporting boundary	
			169	a) Prepare, analyse and evaluate general purpose financial statements in accordance with IFRS for an entity, which could be a for-profit entity, an SME, a public sector entity or a not-for-profit entity	
			170	a) Identify the reporting framework (other than IFRS), which could be relevant to the reporting entity and such entity's users	
			171	a) Assess the appropriateness of disclosures of non-financial information in relation to general purpose financial statements, prepared in accordance with the relevant framework.	
			172	b) In relation to integrated reporting:	

Applicant to indicate the corroborator name and surname on each respective section.

Template A provides information about the applicant's work history and technical experience. The corroborator should read the employment section relevant to the period during which they knew or worked with the applicant. Where the corroborator is satisfied that the information is accurate, they should initial the relevant section.

2. Guiding points that may be used by the corroborator.

	Template	What the corroborator confirms
1	Role	The employer or entity: That the applicant was employed by, worked for and/or provided services to the stated employer or entity. Location Location of the entity where the applicant was based or employed. The position or job title: That the applicant held the role or job title described. Reporting lines up and down The reporting relationships, mainly that the applicant reported to and any individual(s) who reported to the applicant.
2	Period of employment	Relevant period: That the employment period relates to a time when you knew or worked with the applicant in a professional capacity.
3	Description of key responsibilities.	Duties and responsibilities: Consider whether the description reasonably and appropriately reflects the role and work that was performed by the applicant.

3. Illustrative Extract: Template B – Demonstration of PVAA Learning Outcomes

No.	Learning Outcome	Evidence 1	Corroborator name	Evidence 2	Corroborator name	Proficiency and ongoing learning
1 Ethics, values and attitudes						
1.2 Business ethics						
1.2 b	Demonstrate how you contributed to the ethical culture of your business environment	A. Role: Financial Manager XYZ equipment - Global logistics centre B. Context: I volunteered to be an Ethics Champion for the Global logistics centre. I presented ethics training for the finance team in September 2023. I was responsible for preparing all material and drawing on relevant examples. C. How: I contributed to the ethical culture of the business environment by presenting real-life examples of ethical dilemmas which were relevant to our specific industry. Each example was used as a conversation starter and I facilitated the discussion – making room for different perspectives on ethical behaviour and highlighting the need for a common understanding of the company's requirements. This created a safe space for the team to discuss their concerns and enabled me to guide the team towards the expected behaviours. The result was a much higher level of ethical awareness in the team and a better early warning system in that the team felt comfortable to discuss ethical concerns as they arose rather than being concerned that it could impact their job security. D. Complexity: I took full responsibility for the session. There was some technical challenge in that I had to design the session myself and source relevant examples to spark the discussion. I also had to have a firm grasp on company policy, what ethics means in our context and	Finn Director	A. Role: Financial Manager XYZ equipment - Global logistics centre B. Context: I had to confront dishonest behaviour from one of my team members in 2022. C. How: One of the members of my direct team took sick leave in April 2022. She shared a status update on WhatsApp while she was on leave that showed her at the beach with her friends. I noticed the status update on the Tuesday evening and I called her on Wednesday morning. As she was still booked off until the Friday I chose to confront her telephonically. She started to protest and justify why she had put in sick leave claiming that it was owed to her. I told her that I expected her to come into the office on Thursday and she told me that she was going to be in Durban until Sunday. I issued a verbal warning and let her know that that would be taking it up with HR. Ultimately, she went through a disciplinary process and was dismissed. D. Complexity: I found this situation very challenging. I was stunned that it had happened and it required a significant level of emotional maturity to deal with it professionally. I was involved in the whole process with HR and the external labour consultants. I was also the one who was ultimately responsible to letting her know that she would be dismissed. I also had to tell the team, which I used as a teachable moment in relation to ethics.	Finn Director	I believe I have a good grounding in ethics and understand what it takes to create a strong ethical culture. I believe I am at an Advanced level of proficiency having demonstrated this learning outcome in a variety of complex contexts. In my current role, I work closely with the compliance team. I am part of the team that is reviewing all company policies including those relating to ethics and discipline. I am learning about what is and is not helpful in the form of documented policy versus principles of ethics.

Corroborator to read the evidence provided by the applicant in each relevant piece of evidence where the name and surname of the corroborator appears.. Where, based on the corroborator's knowledge of the applicant's work and they are satisfied that the evidence appropriately reflects what the applicant demonstrated, the corroborator to indicate the sections corroborated in the corroborator declaration with an X.

Template B contains the applicant's evidence of how they demonstrated the PVAA learning outcomes. For each piece of evidence, the applicant identifies the relevant role and describes the situation, context or task and how the learning outcome was demonstrated. The corroborator should **read the applicant's evidence in full** before providing confirmation. The Corroborator should consider whether:

- The described activity or situation occurred.
- The evidence relates to a role or period known to the corroborator.
- The description appropriately reflects what the applicant did or demonstrated.
- The corroborator has sufficient professional knowledge of the activity, and
- There is no reason to dispute the evidence.

Where the Corroborator is satisfied, they should enter initial the relevant evidence section. Initialing confirms the evidence presented.

4. Guiding points that may be used by the corroborator.

- **Identify the evidence assigned to you by the applicant.**

Identify each learning outcome and piece of evidence that the applicant has asked the corroborator to corroborate.

- **Read the learning outcome**

Read the complete learning outcome so that the corroborator may understand what the applicant is expected to have demonstrated.

- **Read the evidence in full**

Read the applicant's complete description, including the role, context or task, actions taken and other information provided.

- **Consider the basis of your knowledge and whether the activity occurred.**

Determine whether you witnessed, observed, supervised, reviewed, discussed or otherwise gained sufficient professional knowledge of the activity described. Ask whether the situation or task described is something you knew about and whether it is consistent with your professional knowledge of the applicant's work. Assess whether the evidence reasonably and appropriately reflects what the applicant did or demonstrated.

- **Insert your name and surname only evidence you can support**

Enter your name and surname only where you are satisfied that the evidence appropriately reflects what the applicant demonstrated.

For further guidance, please see *Annexure A – Decision Tree to guide the corroborator*.

To note:

It is recommended that the corroborator and the applicant discuss the evidence presented as part of the corroboration process.

G. CONCLUSION

Corroboration strengthens the validity and verifiability of an applicant's TCEA submission by providing informed professional confirmation of practical experience and evidence. A corroborator should therefore read each assigned section carefully, clarify uncertainties and initial only information that they can reasonably support. Corroboration is an important source of supporting information, but it does not replace the independent assessment of the applicant's practical experience and proficiency by the TCEA Assessor. Careful corroboration contributes to a reliable and evidence-based assessment process.

