



# TRAINING REGULATIONS

**Effective 1 January 2024**

## Explanatory Memorandum

## **INTRODUCTION**

The purpose of this document is to outline and provide a brief interpretative explanation for the most significant amendments to the Training Regulations.

Please note that this document is to help highlight the changes made to the Regulations and in certain cases clarify certain clauses in the Regulations. However, it does not replace the Regulations.

### **Regulation 3: DEFINITIONS, ABBREVIATIONS AND ACRONYMS**

- The definition for the AGA PD Committee & newly established CA PD Committee as nominated by the IPD have been added.
- Changes have been introduced to replace re-accreditation visits with monitoring visits, resulting in several modifications to the regulations. Training Offices will benefit from this change as they would remain an accredited office with the accreditation certificate no longer expiring unless the office is de-accredited.

### **Regulation 5: DE-ACTIVATION OR DE-ACCREDITATION**

- This regulation has been amended so that when an accredited Training Office does not have trainee accountants for 12 (twelve) months it will no longer be automatically de-accredited but will instead become inactive. An inactive Training Office would then need to apply to be re-activated should it wish to once again run a SAICA training programme.

### **Regulation 9: RESPONSIBILITIES OF EXECUTIVE MANAGEMENT IN RESPECT OF THE SAICA TRAINING PROGRAMME**

- Regulations 9.3.2 and 9.3.3 have been added to indicate it is the responsibility of the executive management of the training office to ensure that:
  - all records are retained in respect of any disciplinary matters relating to trainee accountants for a period of 3 (three) years after the discharge/cancellation of a training contract; and
  - where there is a change in Training Officer, there is a proper and complete handover of all disciplinary records relating to trainee accountants,

### **Regulation 20: SUSPENSION OF A TRAINING CONTRACT**

- Regulation 20.3.4 has been added to accommodate other matters that may arise from exceptional circumstances. These other matters will be subject to SAICA approval.

### **Regulation 21: CANCELLATION OF A TRAINING CONTRACT**

- Regulation 21.10 was refined to indicate that a trainee accountant with a previously cancelled training contract and who enters a new training contract must serve a minimum of six months, excluding penalties or any adjustments to the term of the new training contract.

### **Regulation 22: ACADEMIC RECESS**

- Regulation 22.5 was refined to indicate that the trainee accountant must apply for academic recess in advance via TCMS but that there could be justifiable circumstances that may make this not practical.

### **Regulation 25: EXEMPTION FROM TRAINING UNDER A TRAINING CONTRACT**

- Regulation 25.3.1 amends the required relevant work experience to align with the current Training Equivalence Assessment period to not disadvantage eligible candidates on the CA stream.

## **ANNEXURE 2: ACCREDITATION CRITERIA**

- C9: Indicator 2 has been modified to remove the requirement for individual reflections following ethics training or deliberate discussions, as this is already covered within the assessment process.
- D2: Indicator 2 removes the restriction limiting a single assessor to 15 trainee accountants. The training office needs to determine a reasonable ratio under their circumstances considering their training programme structure and the existing responsibilities of their assessors.
- D.2.1 and D2.2: Various sections have been modified to more-closely align them with the requirements of the assessment process.
- D.2.1: Sections have been separated to more clearly indicate the sections that trainee accountants on either the CA2025 or the 2016 training programme need to complete in the TSR/PSR/LOR.
- D.2.2: Section 4 has been amended to require that the PDS needs to be signed off by the trainee accountant within 4 (four) weeks from the end of the period under review to align with the 2016 ANA process.
- D.2.2: Section 4 has added a requirement that trainee accountants must finalise the sign-off of their PDS, indicating their agreement with the contents, within 1 (one) week of the document being signed off by the Assessor. This change would ensure PDS's are finalised timeously by trainee accountants at Training Offices.

## **ANNEXURE 3: DUTIES OF THE TRAINING OFFICER**

- Paragraph 1.17 has been added which requires Training Officers to also retain all disciplinary records of the training office for a minimum period of 3 (three) years after the discharge/cancellation of the contract of the trainee accountant from the training office.

## **ANNEXURE 3: DUTIES OF THE TRAINEE ACCOUNTANT**

- Paragraph 2.7 includes other forms of time tracking in cases where the training office does not complete timesheets.
- Paragraph 2.9 has been updated to require that the Trainee Accountant also makes available to SAICA all information regarding any disciplinary procedures at an education institution.

## **ANNEXURE 4: COMPLAINTS PROCEDURE**

- SAICA's role in, and the format of the complaints procedure has been expanded. There will be separate guidance published on SAICA's website by the SAICA disciplinary team to guide trainees and offices on disciplinary matters.

## **ANNEXURE 7: APPEALS OF DECISIONS**

- The stage 3 timelines regarding the final assessment appeal have been amended to allow for circumstances that may cause delays in the process.

## **GUIDELINES & TEMPLATES TO THE TRAINING REGULATIONS**

- The guidelines and templates have been separated from the Regulations and will be available through SAICA's website.