



# TRAINING REGULATIONS

Effective 1 January 2024<sup>3</sup>

## TABLE OF CONTENTS

|  |    |
|--|----|
| CHAPTER 1 - GENERAL PROVISIONS .....   | 4  |
| 1. AUTHORITY AND INTERPRETATION OF THE REGULATIONS .....   | 4  |
| 2. DISCRETIONARY POWERS OF SAICA REGARDING TRAINING AND ACCREDITATION MATTERS .....  | 4  |
| 3. DEFINITIONS, ABBREVIATIONS AND ACRONYMS .....   | 4  |
| CHAPTER 2 - ACCREDITATION AS A TRAINING OFFICE .....   | 9  |
| 4. REQUIREMENTS FOR ACCREDITATION AND MONITORING OF A TRAINING OFFICE .....  | 9  |
| 5. DE-ACTIVATION OR DE-ACCREDITATION .....   | 10 |
| 6. MISREPRESENTATION REGARDING ACCREDITATION .....   | 12 |
| CHAPTER 3 – THE TRAINING OFFICER .....   | 13 |
| 7. REGISTRATION REQUIREMENTS .....   | 13 |
| 8. DUTIES OF A TRAINING OFFICER .....  | 14 |
| 9. RESPONSIBILITIES OF EXECUTIVE MANAGEMENT IN RESPECT OF THE SAICA TRAINING PROGRAMME .....                                 | 14 |
| 10. LIABILITY FOR FEES AND REIMBURSEMENT IN RESPECT OF SUCH FEES .....   | 14 |
| CHAPTER 4 - THE TRAINEE ACCOUNTANT .....   | 16 |
| 11. DUTIES AND RESPONSIBILITIES OF A TRAINEE ACCOUNTANT .....  | 16 |
| 12. HOURS OF WORK AND OVERTIME .....   | 16 |
| 13. CONDITIONS OF EMPLOYMENT AND THE EMPLOYMENT CONTRACT .....   | 16 |
| CHAPTER 5 - TRAINING CONTRACT .....  | 17 |
| 14. ENTRY REQUIREMENTS FOR A TRAINING CONTRACT .....   | 17 |
| 15. PROBATIONARY PERIOD .....  | 17 |
| 16. TERM AND HOURS OF A TRAINING CONTRACT .....  | 17 |
| 17. REGISTRATION OF A TRAINING CONTRACT .....  | 19 |
| 18. RECOGNITION OF PRIOR LEARNING (RPL) .....  | 19 |
| 19. SECONDMENT OF A TRAINEE ACCOUNTANT .....   | 20 |
| 20. SUSPENSION OF A TRAINING CONTRACT .....  | 20 |
| 21. CANCELLATION OF A TRAINING CONTRACT .....  | 22 |
| 22. ACADEMIC RECESS .....  | 24 |
| 23. EXTENSION OR CANCELLATION OF A TRAINING CONTRACT .....   | 25 |
| 24. DISCHARGE OF A TRAINING CONTRACT .....   | 25 |
| 25. EXEMPTION FROM TRAINING UNDER A TRAINING CONTRACT .....  | 26 |
| CHAPTER 6 - CORE EXPERIENCE, ASSESSMENT AND OTHER RELATED MATTERS .....  | 27 |
| 26. NOTIFICATION IN RESPECT OF A TRAINEE WHO IS UNLIKELY TO ACHIEVE COMPETENCE AND/OR PRESCRIBED CORE EXPERIENCE HOURS ..... | 27 |
| 27. ASSESSMENT OF A TRAINEE ACCOUNTANT'S COMPETENCE .....  | 27 |

|  |           |
|--|-----------|
| <b>CHAPTER 7 – DISPUTE RESOLUTION AND DISCIPLINARY PROCESSES .....</b>                             | <b>28</b> |
| 28. <b>CONFIRMATIONS, VALIDATIONS AND CERTIFICATES .....</b>                                       | <b>28</b> |
| 29. <b>DISPUTES .....</b>  | <b>28</b> |
| 30. <b>DISCIPLINARY PROCESS.....</b>   | <b>29</b> |
| <b>CHAPTER 8 – TRANSITIONAL ARRANGEMENTS AND COMMENCEMENT .....</b>                                | <b>31</b> |
| 31. <b>REPEAL AND TRANSITIONAL ARRANGEMENTS .....</b>  | <b>31</b> |
| 32. <b>SHORT TITLE, COMMENCEMENT AND AMENDMENTS .....</b>  | <b>31</b> |
| <b>ANNEXURE 1    ACCREDITED ACADEMIC QUALIFICATIONS.....</b>                                       | <b>32</b> |
| <b>ANNEXURE 2    ACCREDITATION CRITERIA.....</b>   | <b>33</b> |
| <b>ANNEXURE 3    DUTIES OF THE TRAINING OFFICER AND THE TRAINEE ACCOUNTANT .....</b>               | <b>45</b> |
| <b>ANNEXURE 4    COMPLAINTS PROCEDURE.....</b>   | <b>47</b> |
| <b>ANNEXURE 5    ARBITRATION PROCESS IN THE EVENT OF A DISPUTE ABOUT A TRAINING CONTRACT .....</b> | <b>48</b> |
| <b>ANNEXURE 6    RULES FOR THE ACADEMIC TRAINEESHIP PROGRAMME.....</b>                             | <b>49</b> |
| <b>ANNEXURE 7    APPEALS OF ASSESSMENT DECISIONS .....</b>   | <b>50</b> |
| <b>ANNEXURE 8    PERSONAL INFORMATION PROTECTION.....</b>  | <b>53</b> |

### 1. AUTHORITY AND INTERPRETATION OF THE REGULATIONS

- 1.1. The South African Institute of Chartered Accountants (SAICA), after consultation with relevant stakeholders, has determined that the following Training Regulations ("Regulations") pertain to the training of trainee accountants.
- 1.2. These Regulations must be interpreted in a manner that is consistent with the SAICA Constitution, By-laws, Code of Professional Conduct, the Auditing Profession Act, 2005 and any other applicable legislation of the Republic of South Africa, to give full effect to the objective of producing competent and professional chartered accountants.
- 1.3. The headings and sub-headings in these Regulations must not be considered in the interpretation of these Regulations.
- 1.4. The Annexures referred to in the Regulations form part of these Regulations.
- 1.5. Any guidelines and templates [in respect of the training programme published by SAICA on their website](#) are merely for clarification and should be read in conjunction with these Regulations. [These documents are available at https://www.saica.org.za/resources/training-offices](https://www.saica.org.za/resources/training-offices).

### 2. DISCRETIONARY POWERS OF SAICA REGARDING TRAINING AND ACCREDITATION MATTERS

- 2.1. SAICA has the power, in its absolute discretion and in the interests of the profession, to:
  - 2.1.1. refuse to register a training contract of a prospective trainee accountant who, despite the fact that he meets other registration requirements, is disqualified for registration as a CA(SA) or an AGA(SA) in terms of SAICA's Constitution and By-laws; and/or
  - 2.1.2. order the cancellation of the training contract of a trainee accountant who, despite the fact that he meets other requirements in terms of his training contract, is disqualified for registration as a CA(SA) or an AGA(SA) in terms of SAICA's Constitution and By-laws; and/or
  - 2.1.3. refuse to consent to any request or application relating to the training; and/or
  - 2.1.4. make any decision relating to any existing training contract; and/or
  - 2.1.5. make any decision relating to the accreditation or continued accreditation of a training office.
- 2.2. Notification in writing about SAICA's decision in relation to training or accreditation matters is final and binding, provided all the relevant appeal procedures of SAICA have been exhausted.

### 3. DEFINITIONS, ABBREVIATIONS AND ACRONYMS

In these Regulations words importing the masculine gender include all genders. Unless expressly stated otherwise or inconsistent with the context in which they appear, the terms used in these Regulations mean the following:

**Academic progress** means the satisfactory completion of all or sufficient subjects to enable a trainee accountant to make one further year of progress towards the completion of an accredited degree or accredited bridging programme. The trainee accountant must achieve at least one year of academic progress during any two calendar years.

**Academic recess** means the period of time that a trainee has been permitted to temporarily stop studying while still employed and continuing with training under the training contract (refer to Regulation 22);

**Academic trainee accountant** means a trainee accountant who participates in SAICA's academic trainee accountantship programme and spends the first year of his training contract at an education institution that offers an academic training programme accredited by SAICA for this purpose (refer to Annexure 6);

**Accreditation criteria** mean a set of requirements with which an organisation has to comply to be accredited or re-accredited as a training office (refer to Annexure 2);

**Accredited bridging programme** means a bridging programme accredited by SAICA (refer to Annexure 1);

**Accredited degree** means an undergraduate qualification accredited by SAICA (refer to Annexure 1);

**Accredited post-graduate qualification** refers to a post-graduate programme recognised by SAICA as a prerequisite for admission to the ITC (refer to Annexure 1);

**AGA(SA)** means an Associate General Accountant (South Africa) who is registered as such with SAICA;

**AGA PD** refers to the Associate General Accountant Professional Development Committee as nominated by IPD;

**ANA** means an Assessment Needs Analysis and refers to the assessment instrument used as part of the assessment process to record a trainee accountant's cumulative competence to date; analyse his developmental needs; and provide developmental and support plans on how these developmental needs will be addressed during the next evaluation period for the 2016 training programme;

**APC** means the Assessment of Professional Competence, and is set by the Examinations Committee of SAICA as one of the prerequisites for registration as a CA(SA);

**Audit and Assurance training office** means a training office that meets the additional requirements to be recognised by IRBA to offer auditing and assurance experience for trainee accountants. The training contracts of trainee accountants at these offices are also registered with IRBA;

**CA(SA)** means a Chartered Accountant (South Africa) who is registered as such with SAICA;

**CA PD** refers to the Chartered Accountant Professional Development Committee as nominated by IPD;

**Competence** means the level of competence or proficiency required in the tasks or learning outcomes of the training programme;

**Complaint** means any information which is provided to SAICA in terms of the complaints procedure set out in Annexure 4 or any information which comes to SAICA's attention through any other means, which may contravene the SAICA Constitution, By-laws, Code of Professional Conduct or these Regulations;

**Core experience hours** refers to all time spent by a trainee accountant on practical experience or activities related to the training programme and excludes academic studies;

**EAT** refers to SAICA's Electronic Assessment Tool for CA2025 trainee accountant assessments;

**Effective start date of a training contract** means the date on which the SAICA training contract started, as indicated on the employment contract and agreed to by the trainee and the training officer and as reflected on TCMS;

**Employment contract** means a contract or letter signed by the training office and the trainee accountant, which deals with the conditions of employment of the trainee accountant as provided for in the Basic Conditions of Employment Act, 1997, as amended, the Labour Relations Act, 1996, as amended, these training regulations and any other applicable legislation;

**IPD** means SAICA's Initial Professional Development Committee;

**IRBA** means the Independent Regulatory Board for Auditors established in terms of the Auditing Profession Act, 2005, as amended;

**ITC** means the Initial Test of Competence, a qualifying examination set by the Examinations Committee of SAICA as one of the prerequisites for registration as a CA(SA);

**LOR** means a Learning Outcome Review and refers to the assessment instrument used as part of the assessment process to document and review the competence demonstrated by the trainee accountant in the relevant learning outcomes prescribed by SAICA for the CA2025 training programme;

**Moderation visit** means a remote or site visit conducted of a training office as part of the de-accreditation process or in other instances where a full ~~re-accreditation~~ monitoring visit is not deemed necessary by SAICA;

**Monitoring visit** means a remote or site visit to a training office, or any other intervention, to establish the extent to which the training office meets the SAICA accreditation criteria, as set out in Annexure 2 of these Regulations;

**Notify** means to communicate in writing using the method or procedure prescribed by the relevant Regulation;

**PDS** means a Professional Development Summary and refers to the assessment instrument used as part of the assessment process to record a trainee accountant's cumulative competence to date; reflect on range and depth of technical exposure, determine development required; and provide developmental and support plans on how these developmental areas will be addressed during the next evaluation period for the CA2025 training programme;

**Pre-accreditation visit** means a remote or site visit conducted of a prospective training office, or any other intervention, to establish the extent to which the prospective training office meets the SAICA accreditation criteria as set out in Annexure 2 of these Regulations;

**Prescribed competencies** mean the competencies or learning outcomes prescribed by SAICA in terms of the SAICA Training Programme;

**Professional Programme** means a programme accredited and prescribed by the IPD for admission to the APC;

**PSR** means a Professional Skills Review and refers to the assessment instrument used as part of the assessment process to document and review the competence demonstrated by the trainee accountant in the prescribed professional competencies for the 2016 training programme;

**Punishable Conduct** means conduct referred to in the SAICA By-laws Appendix 4 (Disciplinary Code and Procedures)

**RA** means a registered auditor and refers to an individual or firm registered as an auditor with the IRBA;

~~“re-accreditation visit” means a remote or site visit to a training office, or any other intervention, to establish the extent to which the training office meets the SAICA accreditation criteria, as set out in Annexure 2 of these Regulations;~~

**Registered assessor** means a CA(SA) or AGA(SA) who has met the requirements as determined by SAICA for registration as an assessor;

**Risk rating** means the probability (low, medium, high or very high) that a training office will not deliver the workplace training and experience programme at the standards and levels of quality as prescribed by SAICA from time to time (refer to Regulation 4.7);

**RPL** means recognition of prior learning which is the process through which the trainee accountant’s prior work experience is recognised by reducing the remaining term of the training contract after assessment of the trainee accountant against the prescribed competencies (refer to Regulation 18);

**SAICA** means The South African Institute of Chartered Accountants, and includes its Committees, Sub-committees and Working Groups;

**TCMS** means the Training Contract Management System and refers to the online system for the registration and management of training contracts;

**TPSC** means the Training Programme Sub-Committee of the IPD and includes its Working Groups;

**Trainee accountant** means an individual who is employed by an accredited training office and who is serving under a SAICA training contract;

**Training contract** means a contract, entered into and registered by SAICA, on TCMS, whereby a trainee accountant is duly bound to serve a training office for a specified period and is entitled to receive experience in the prescribed competencies and which meets the requirements for a learnership agreement in terms of the Skills Development Act, 1998;

**Training office** means an organisation, accredited by SAICA in terms of the accreditation criteria set out in Annexure 2 of these Regulations, whether within or outside the borders of South Africa, where prospective CAs(SA) and AGAs(SA) may be trained;

**Training officer** means an individual who is a CA(SA) and who is responsible for performing the functions and duties ascribed to a training officer in terms of these Regulations;

**Training programme** means the SAICA training programme which is clarified within these Regulations as referring to the training programme based on the 2016 competency framework (the 2016 training programme) or the training programme based on the CA2025 competency framework (the CA2025 training programme); and

**TSR** means a Technical Skills Review and refers to the assessment instrument used as part of the assessment process to document and review the competence demonstrated by the trainee accountant in the relevant technical competencies prescribed by SAICA for the 2016 training programme.



### 4. REQUIREMENTS FOR ACCREDITATION AND ~~MONITORING RE-ACCREDITATION~~ OF AS A TRAINING OFFICE

- 4.1. The main objective of accrediting a training office is to allow that office to train prospective CAs(SA) and AGAs(SA).
- 4.2. SAICA will consider and determine:
  - 4.2.1. whether or not to accredit an organisation that has applied for accreditation;
  - 4.2.2. the accreditation period, i.e. the duration of the accreditation of the training office;
  - 4.2.3. the accreditation quota, i.e. the maximum number of trainee accountants that an accredited training office is allowed to employ;
  - 4.2.4. in relation to the 2016 training programme, the elective(s) that the training office may offer (a training office may assign its trainee accountants to an elective according to its needs, within the limitation of the accreditation quota);
  - 4.2.5. in relation to the CA2025 training programme, whether the training office is an Audit and Assurance training office;
  - 4.2.6. whether or not to increase the accreditation quota if so requested by a training office, on the prescribed form; and
  - 4.2.7. whether or not to continue to accredit a training office.
- 4.3. In order to be accredited, a prospective training office must meet or largely meet the accreditation criteria as prescribed by SAICA from time to time (refer to Annexure 2).
- 4.4. A training office (whether prospective or currently accredited) must:
  - 4.4.1. demonstrate that it is economically sustainable and in the case of organisations where trainees gain exposure based on allocation to client assignments, that it has an existing client base that will enable it to provide the prescribed range and depth of experience to prospective or current trainees;
  - 4.4.2. demonstrate a commitment to provide the requisite range and depth of experience for prospective CAs(SA) and AGAs(SA)
  - 4.4.3. provide adequate structures/facilities to appropriately supervise, guide, develop and assess trainees within a supportive learning environment, at all times, whether in-person or remotely, albeit that the trainees may from time to time be required to perform their duties at another entity/branch/unit of the training office;
  - 4.4.4. comply with all the provisions of these Regulations relating to accreditation; and
  - 4.4.5. where applicable, comply with any additional requirements to be recognised as an Audit and Assurance training office on the CA2025 training programme.
- 4.5. A training office remains accredited for a period as determined by SAICA ~~from time to time~~.
- 4.6. Continued accreditation is dependent on the office demonstrating, to SAICA's satisfaction, through a process of ~~monitoring re-accreditation~~ visits that it continues to meet the accreditation criteria contained in Annexure 2.
- 4.7. The degree of risk in determining the risk rating of a training office is determined taking into account:
  - 4.7.1. Findings from the latest ~~monitoring re-accreditation~~ visit;
  - 4.7.2. Number of and reasons for training contract cancellations in the last 12 (twelve) months;
  - 4.7.3. Number of and reasons for training contract extensions in last 12 (twelve) months;

- 4.7.4. Number and nature of any trainee accountant complaints received in the last 12 (twelve) months;
- 4.7.5. Response rate to trainee questionnaires;
- 4.7.6. Responses to trainee questionnaires and the trainee exit survey;
- 4.7.7. Performance of trainees in the SAICA APC examination; and
- 4.7.8. Any other information that SAICA is aware of that suggests that the training programme may not be adequate, effective, efficient, and consistent.
- 4.8. No specific weighting is attached to any of the factors listed at 4.7 in determining the office's risk rating. The determination of the risk rating at any point in time rests with SAICA.
- 4.9. No organisation will be excluded from accreditation solely on the grounds of size or sector.
- 4.10. Should a training office receive a very high risk rating:
- 4.10.1. the quota will be decreased to the number of active trainees in the office at the time the very high risk rating was received; and
- 4.10.2. where concerns relate to the assessment process, the training officer and all assessors in the training office will be required to attend the annual SAICA assessment refresher and update training and all trainee accountants will be required to attend the SAICA trainee assessment workshop.

## 5. ~~LAPSE DE-ACTIVATION OR CANCELLATION OF DE-~~ACCREDITATION

- 5.1. Accreditation ~~lapses~~ becomes inactive automatically if there are no active trainee accountants registered in a training office for a continuous period of 12 (twelve) months. An organisation will have to apply ~~for accreditation~~ to be re-activated if it wishes to employ trainee accountants in the future.
- 5.2. In relation to the 2016 training programme, accreditation for a particular elective becomes inactive ~~lapse~~ automatically if there are no active trainee accountants ~~registered~~ for that elective in a training office for a continuous period of 12 (twelve) months. An organisation will have to apply to be re-activated ~~for accreditation for the elective~~ if it wishes to register trainee accountants for that elective in the future.
- 5.3. In relation to the CA2025 training programme, accreditation as an Audit and Assurance training office will lapse if the training office no longer meets the additional requirements for accreditation as an Audit and Assurance training office.
- 5.4. SAICA may de-accredit a training office that fails to comply with the Training Regulations.
- 5.5. In the event that a training office achieves "Very High" risk ratings for two successive ~~re-accreditation visits~~ monitoring visits, the office may be de-accredited.
- 5.6. A training office that has been de-accredited by SAICA may not apply for accreditation for 12 (twelve) months from the date of de-accreditation. This does not apply in the case of de-~~accreditations~~ activations referred to in Regulations 5.1 and 5.2.
- 5.7. A moderation visit will be conducted as part of the de-accreditation process. The de-accreditation will only be finalised once the moderation visit has been completed.

## **Training Office Mentorship Programme**

- 5.8. Notwithstanding the provision in Regulation 5.4, SAICA may, at its discretion, make participation in a SAICA Training Office Mentorship Programme available to the training office.
- 5.9. The Mentorship Programme may also be a condition of accreditation for offices which SAICA believes require additional assistance at the time of being accredited.

- 5.10. The Mentorship Programme will be for a maximum period of 9 (nine) months and the training office will be responsible for all direct and indirect costs associated with this programme.

- 5.11. Should a training office refuse to actively participate in the Mentorship Programme or achieve a risk rating of “Very High” following the completion of the Mentorship Programme, the office will be summarily de-accredited by SAICA. SAICA’s decision in this regard will be based on the nature and extent of the shortcomings identified during the visit conducted after conclusion of the Mentorship Programme.

## **6. MISREPRESENTATION REGARDING ACCREDITATION**

- 6.1. It is a punishable offence for a non-accredited organisation to employ a prospective trainee accountant or to misrepresent itself to a prospective trainee accountant as a training office.
- 6.2. It is a punishable offense for an accredited training office to employ a prospective trainee accountant if it does not have sufficient accreditation quota to accommodate the prospective trainee accountant.
- 6.3. Contravention of this Regulation is considered to be punishable conduct and will be dealt with in terms of the SAICA By-laws.

### 7. REGISTRATION REQUIREMENTS

- 7.1. Each training office must register 1 (one) person with SAICA as a training officer.
- 7.2. The training officer must be an employee (as defined in the Labour Relations Act) or partner of the accredited training office.
- 7.3. An individual may be appointed as the training officer at more than one training office within the same company/partnership (national training officer).
- 7.4. An individual may be appointed as the training officer at more than one separate, unrelated training office provided that the training officer is a partner in or director of all the training offices to which he has been appointed as training officer.
- 7.5. There must be a CA(SA) actively involved in the training programme at each accredited training office.
- 7.6. The training officer must be available for the duration of ~~an accreditation, /moderation or monitoring re-accreditation~~ any visit at each accredited training office for which he is responsible. If a site visit is conducted, the training officer must be physically present for the visit.
- 7.7. The training officer must, on behalf of the organisation, accept responsibility for the training of trainee accountants, in accordance with the requirements of SAICA.
- 7.8. The person registered as a training officer must:
  - 7.8.1. be a CA(SA) and a registered assessor;
  - 7.8.2. in the case of a training office accredited as an Audit and Assurance training office, the training officer must be an RA; and
  - 7.8.3. meet all the requirements stipulated in these Regulations and the accreditation criteria as set out in Annexure 2 of these Regulations.
- 7.9. For new accreditations, if the prospective training officer is not already a registered assessor, they must be registered as a SAICA assessor before the accreditation of a training office will be finalised.
- 7.10. Where there is a change in training officer, the new training officer must meet the requirements to be registered by SAICA as an assessor, within 6 (six) months from the date of appointment as a training officer.

- 7.11. The training officer should be sufficiently senior and experienced to be able to enforce the provisions and requirements of the Training Regulations within the training office and there must, accordingly, be direct reporting lines and clear communication lines between the training officer and executive management.
- 7.12. SAICA may refuse to register a person as a training officer or may cancel a person's registration as a training officer, if such person has been found guilty by a committee of SAICA of any offence in terms of the By-laws or the Code of Professional Conduct, or, where applicable, has been found guilty of improper conduct by a committee of the IRBA.

## **8. DUTIES OF A TRAINING OFFICER**

- 8.1. The training officer must fulfil his duties and responsibilities as set out in Annexure 3 of these Regulations.
- 8.2. Failure by a training officer to perform the duties and responsibilities as set out in these Regulations is considered to be punishable conduct and will be dealt with in terms of the SAICA By-laws.

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

- 9.1. Although a training officer is required to carry out the duties ascribed to him in these Regulations and the SAICA By-Laws, he is not solely responsible for the training of trainee accountants employed at the training office.
- 9.2. The training of trainee accountants employed at the training office is the joint responsibility of the entire management of that training office.
- 9.3. Senior managers, partners, directors, or an authorised person must:
  - 9.3.1. immediately notify SAICA of an imminent change in the circumstances that could affect the training of trainee accountants at an accredited training office;
  - 9.3.2. retain all records 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;
  - 9.3.1.9.3.3. where there is a change in Training Officer, ensure there is a proper and complete handover of all disciplinary records relating to trainee accountants; and
  - 9.3.2.9.3.4. if relevant, appoint and register a replacement training officer on the prescribed form, as soon as possible.

## **10. LIABILITY FOR FEES AND REIMBURSEMENT IN RESPECT OF SUCH FEES**

- 10.1. A training office, through its training officer, is liable for payment to SAICA of all fees (including late lodgement fees) in respect of the training contract, as prescribed by SAICA from time to time.
- 10.2. Late lodgement fees are payable by the training office for each month or part thereof that the lodgement of the requisite documents was overdue, calculated from the day following expiry of the due date for the submission of the said document/s.
- 10.3. Excessively late lodgement may be regarded as punishable conduct and will be dealt with in terms of the SAICA By-laws.

- 10.4. The training office may require a trainee accountant whose training contract has been cancelled to reimburse the training office, on a pro-rata basis for the remainder of the training contract period, in respect of disbursements actually made by the training office to SAICA and/or the IRBA in terms of paragraph 4.1.9 of Appendix 4 of the SAICA Bylaws relating to the Disciplinary Code and Procedures;
- 10.5. The disbursements referred to in Regulation 10.4 relate only to those for the original cancelled training contract period and only to those for which the training office has not received a credit from SAICA.
- 10.6. It is a contravention of SAICA's By-laws, and may be deemed to be punishable conduct, for a training officer to require a trainee accountant to reimburse the training office in respect of any disbursements not referred to in Regulation 10.4.
- 10.7. Any other claim which the training office may have against the trainee accountant in terms of the employment contract for study loans and/or bursaries paid by the training office may be enforced by relying on the provisions of the employment contract.

### 11. DUTIES AND RESPONSIBILITIES OF A TRAINEE ACCOUNTANT

- 11.1. The trainee accountant must fulfil his duties and responsibilities as set out in Annexure 3 of these Regulations.
- 11.2. Failure by a trainee accountant to perform any of the duties and/or responsibilities referred to in Regulation 11.1 may be regarded as punishable conduct and will be dealt with in terms of the SAICA By-laws.

### 12. HOURS OF WORK AND OVERTIME

- 12.1. A trainee accountant must be in the employ of a training office and must work sufficient hours per day to enable him to achieve the prescribed core experience hours as defined in Regulation 16.1.
- 12.2. The requirement for a trainee accountant to work overtime must be regulated by the employment contract and must comply with the provisions of applicable legislation.

### 13. CONDITIONS OF EMPLOYMENT AND THE EMPLOYMENT CONTRACT

- 13.1. Training offices are entitled to specify their own criteria for recruitment as well as terms and conditions of employment for trainee accountants (including requirements for in-person and/or remote work) within the ambit of applicable legislation and these Regulations.
- 13.2. Notwithstanding the provisions of Regulation 13.1, failure by a trainee accountant or a training officer to comply with the provisions of applicable labour legislation may be regarded as punishable conduct and will be dealt with in terms of the SAICA By-laws.
- 13.3. The training office may not include as part of the conditions of employment, the requirement that the ITC or the APC be *passed* as a prerequisite for a trainee accountant to continue with his training contract. The training office may only require a trainee accountant to *write* the ITC or the APC and/or participate in the Professional Programme if the training office has paid for this.
- 13.4. Notwithstanding the provisions of Regulations 14.1.2, the training office may include as part of its conditions of employment, the requirement that the trainee accountant must be enrolled for an accredited post-graduate qualification as a prerequisite for a trainee accountant to continue with his training contract.
- 13.5. The training office also may include as part of the conditions of employment, the requirement that the trainee accountant must comply with the academic progress rule in respect of the accredited post-graduate qualification for which the trainee accountant is enrolled.
- 13.6. In the event of a conflict arising from the terms and conditions of the training contract and the terms and conditions of the employment contract, the terms and conditions of the training contract and the provisions of these Regulations will prevail.
- 13.7. SAICA has no jurisdiction in resolving disputes emanating from the employment contracts and does not become involved in the contractual relationship created by an employment contract. SAICA therefore does not prescribe salaries, study leave or other terms and conditions of employment for trainee accountants (refer also Regulation 29.8). SAICA's guidelines on such matters, as may be issued from time to time, are not prescriptive.



### **14. ENTRY REQUIREMENTS FOR A TRAINING CONTRACT**

- 14.1. The entry requirements for a SAICA training contract are:
- 14.1.1. Written confirmation that the trainee accountant has entered into an employment contract with the training office; and
- 14.1.2. written evidence, in the form of a certificate, transcript, admission letter or other formal documentation, on the relevant education institution letterhead, to the satisfaction of the training officer and SAICA that the trainee accountant is:
- a. the holder of an accredited degree or an accredited bridging programme, or
  - b. registered for an accredited degree or an accredited bridging programme; or
  - c. registered for a course directly leading to an accredited degree, accredited bridging programme or an accredited post-graduate programme.
- 14.1.3. written confirmation, to the satisfaction of the training officer, that the trainee accountant is taking academic recess in terms of Regulation 22.
- 14.2. Where written evidence relating to a trainee accountant's enrolment cannot be provided in terms of Regulation 14.1.2, the trainee accountant must undertake in writing that he will be accepted for registration at the commencement of the next academic year and the trainee accountant must provide the training officer with proof of enrolment within 10 (ten) months from the effective start date of the training contract.
- 14.3. Should the trainee accountant fail to provide the proof of enrolment in terms of Regulation 14.2, the training officer must cancel the training contract. (Also refer to Regulation 21.1.2).

### **15. PROBATIONARY PERIOD**

- 15.1. A probationary period of up to a maximum of 6 (six) months, commencing on the date of employment in the capacity as a trainee accountant, is permissible, and may be stipulated in the employment contract.
- 15.2. A training office may not specify a probationary period for a trainee accountant that is not in accordance with Regulation 15.1.
- 15.3. Where, after expiry of the probationary period, the trainee accountant enters into a training contract with the training office where the probationary period was served, such probationary period forms part of the term of the training contract.
- 15.4. When a person is employed in a capacity other than as a trainee accountant, and he subsequently becomes employed as a trainee accountant, the probationary period, if any, commences on the date on which the person becomes employed as a trainee accountant.

### **16. TERM AND HOURS OF A TRAINING CONTRACT**

- 16.1. The basic term of a training contract and the required minimum hours of core experience, related to the prescribed competencies by the end of the training contract, at commencement of the training contract are as follows:

| Qualification at the start of the training contract |  | Basic term of the training contract  | Required minimum hours of core experience |
|---|--|--|---|
| 16.1.1.   | <ul style="list-style-type: none"> <li>Accredited post-graduate qualification</li> <li>Accredited degree</li> <li>Accredited bridging programme</li> </ul>                           | 36 (thirty-six) months   | 3 600                                     |
| 16.1.2.   | <ul style="list-style-type: none"> <li>Non-accredited degree</li> <li>Relevant Advanced Certificates and Diplomas at NQF level 6</li> </ul>  | 48 (forty-eight) months.<br><br>Remission as stipulated in Regulation 16.2.2 is granted if the trainee accountant achieves an accredited degree or an accredited bridging programme or an accredited post-graduate qualification | 4 800                                     |
| 16.1.3.   | <ul style="list-style-type: none"> <li>Matriculation certificate, National Senior Certificate or equivalent</li> <li>Any other educational qualification not listed above</li> </ul> | 60 (sixty) months.<br><br>Remission as stipulated in Regulation 16.2.1 is granted if the trainee accountant achieves an accredited degree, an accredited bridging programme or an accredited post-graduate qualification         | 6 000                                     |

16.2. Academic remission will be granted on the basis of:

- 16.2.1. successful completion of an accredited degree, an accredited bridging programme, or an accredited post-graduate qualification, during a 60 (sixty) month training contract by a trainee accountant contemplated in Regulation 16.1.3; or
- 16.2.2. successful completion of an accredited degree, an accredited bridging programme, or an accredited post-graduate qualification during a 48 (forty-eight) month training contract by a trainee accountant contemplated in Regulation 16.1.2.

- 16.3. Academic remission will reduce the term of the training contract as follows:
- 16.3.1. If the trainee accountant completes the qualification referred to in Regulation 16.2.1 during the first 12 (twelve) months of the training contract, the training contract expires 36 (thirty-six) months from the date on which the trainee accountant completed the degree/qualification;
- 16.3.2. If the trainee accountant completes the qualification referred to in Regulation 16.2.1 or 16.2.2 during the last 12 (twelve) months of the training contract, the remission constitutes the remaining balance of the term of the contract;
- 16.4. If the trainee accountant completes the qualification referred to in Regulation 16.2.1 or 16.2.2 at any other point in the training contract, the term of the training contract is reduced by 12 (twelve) months.
- 16.5. For purposes of Regulations 16.3.1 and 16.3.2, SAICA will consider the date of the completion of a qualification to be the closer of 30 June or 31 December of any year to the date on which the trainee accountant wrote the final paper to achieve the qualification.
- 16.6. Academic remission may only be granted once under the same training contract.

## **17. REGISTRATION OF A TRAINING CONTRACT**

- 17.1. The prospective trainee accountant must apply, and the training office must approve the training contract on TCMS, within seven (7) months calculated from the start date of employment as a trainee accountant.
- 17.2. The trainee accountant must submit all supporting documents prescribed by SAICA together with his application for registration of the training contract.
- 17.3. The training officer must pay the applicable fees.

## **18. RECOGNITION OF PRIOR LEARNING (RPL)**

- 18.1. The trainee accountant may seek RPL based on:
- 18.1.1. previous relevant experience gained under a SAICA training contract; and/or
- 18.1.2. previous relevant experience not gained under a SAICA training contract.
- 18.2. The trainee accountant must apply for RPL, and the training officer must approve or decline the RPL application, via TCMS, within 14 (fourteen) months of the effective start date of the training contract.
- 18.3. Where RPL is sought in terms of Regulation 18.1.1, the training officer may, based on his assessment of the trainee accountant against the prescribed competencies, reduce the term of the contract by a period not exceeding the time served by the trainee accountant under the previous SAICA training contract.
- 18.4. Where RPL is sought in terms Regulation 18.1.2, the training officer may, based on his assessment of the trainee accountant against the prescribed competencies, reduce the term of the contract by a period not exceeding 12 (twelve) months.
- 18.5. Temporary periods of employment, including vacation work, are not automatically recognised towards the fulfilment of the term of a training contract, and may be considered by the training officer in terms of Regulation 18.1.2.
- 18.6. RPL is granted at the discretion of the training officer.
- 18.7. Where the training officer declines the trainee accountant's application for RPL, or where the trainee accountant disputes the number of months of RPL granted by the training officer, the trainee accountant may appeal to SAICA within 30 days of being notified of final outcome if, in their view, the

training officer has unreasonably withheld his approval or has been unreasonable in the number of months of RPL awarded.

## **19. SECONDMENT OF A TRAINEE ACCOUNTANT**

- 19.1. Secondment means the temporary transfer of a trainee accountant to another organisation for a defined period.
- 19.2. During the period of secondment, the trainee accountant must be involved in work that is relevant to the prescribed competencies as determined by SAICA.
- 19.3. The trainee accountant must remain an employee of the training office and the original training contract must remain in force.
- 19.4. Regulations 19.1 to 19.3 do not apply to academic trainee accountants.
- 19.5. The training officer must remain responsible for the trainee accountant, regardless of whether or not the trainee accountant reports to the training officer during the period of the secondment. The training officer remains responsible to ensure that the trainee accountant is assessed as prescribed by SAICA.

## **20. SUSPENSION OF A TRAINING CONTRACT**

- 20.1. The training officer and the trainee accountant must apply for the suspension of a training contract via TCMS, and they must include with the application the supporting documents prescribed by SAICA.
- 20.2. The training officer and the trainee accountant must record the application for suspension on TCMS within 30 (thirty) days after the commencement of the suspension.
- 20.3. The permissible grounds for the suspension of a training contract are:
  - 20.3.1. full-time study for a period of more than two months but no more than a total of 12 (twelve) months over the total term of the training contract towards the achievement of an accredited degree, an accredited bridging programme or an accredited post-graduate qualification;
  - 20.3.2. maternity leave for a period in accordance with labour legislation; or
  - 20.3.3. severe illness, that prevents a trainee accountant from continuing to work under normal conditions; or  
other matters that may arise from exceptional circumstances and have been approved by SAICA -  
20.3.3;20.3.4.
- 20.4. Both the trainee accountant and the training office must agree to the suspension of a training contract on 1 (one) of the grounds outlined in Regulations 20.3.1, 20.3.2 and 20.3.3.
- 20.5. By agreeing to suspend a training contract, the training officer acknowledges the training office's obligation to re-engage the trainee accountant when the period of suspension expires, and the trainee accountant acknowledges his obligation to return to the training office when the period of suspension expires.
- 20.6. Within 30 (thirty) days after a trainee accountant has returned to the training office after an approved suspension of a training contract, the trainee accountant must apply for the return from suspension and the training officer must approve the return from suspension via TCMS reflecting the exact period that the trainee accountant was absent from the training office. The end date of the training contract is automatically adjusted accordingly.
- 20.7. During the period of the suspension of the trainee accountant's contract, the trainee accountant remains subject to all the provisions of these Regulations, including, for 20.3.1 the academic progress rule, but the trainee accountant is not required to complete any assessment forms during this period.

- 20.8. SAICA does not record suspensions for periods of absence of 2 (two) months or less in total over the entire term of the training contract and applications for suspension in respect of such periods of absence are not required.

## 21. CANCELLATION OF A TRAINING CONTRACT

### Cancellations that attract a cancellation penalty

#### **General cancellation**

- 21.1 The training officer **must** cancel the training contract immediately if the trainee accountant:
- 21.1.1. is no longer studying for a course that will eventually lead to an accredited degree or an accredited bridging programme. This includes circumstances where:
    - a. a trainee accountant is unable to gain admission in the next academic year to continue to study towards an accredited degree or an accredited bridging programme, or
    - b. where a trainee accountant fails to sit for an examination or any examination paper related to an accredited degree or an accredited bridging programme without a reasonable explanation, acceptable to the training officer, unless the trainee accountant is taking academic recess in terms of Regulation 22;
  - 21.1.2. does not provide the prescribed proof of enrolment within 10 (ten) months of the effective date of the training contract, in the case of a contract that is registered in terms of Regulation 14.2, unless the trainee accountant is taking an academic recess in terms of Regulation 22;
  - 21.1.3. fails to return to the training office after a period of approved suspension of the training contract;
  - 21.1.4. is absent from the training office in spite of a decision by SAICA or the training office not to grant an application for the suspension of the training contract;
  - 21.1.5. has resigned from the training office or has voluntarily cancelled the training contract;
  - 21.1.6. has absconded;
  - 21.1.7. has been dismissed; or
  - 21.1.8. has been found guilty of any act or omission which at the discretion of SAICA, necessitates the cancellation of the training contract.
- 21.2. The training officer **may** cancel the trainee accountant's training contract if the trainee accountant fails to:
- 21.2.1. initiate and/or correctly complete two successive assessment forms within the time frames prescribed by the training office's assessment policy;
  - 21.2.2. achieve all the prescribed competencies by the end of the training contract. (Also refer to Regulation 23.2 and 26.4).

#### **Cancellation due to the academic progress rule:**

- 21.3. Should the trainee accountant fail an academic year in an accredited degree or an accredited bridging programme for the first time, the training officer must, within 30 (thirty) days of receiving the trainee accountant's results, issue a written notification to the trainee accountant, informing the trainee accountant that, should he fail the same academic year again in the following year of his training contract, Regulation 21.4 will be applied.
- 21.3.1. The notification must also outline the options under Regulation 21.4 and be signed by the training officer and the trainee accountant.
  - 21.3.2. Failure by the training officer to issue the notification or failure by the trainee accountant to sign the notification does not negate any of the provisions of this section of the Regulations.

- 21.4. If the trainee accountant fails the same academic year of an accredited degree or an accredited bridging programme for the second time, the training officer must either:
  - 21.4.1. cancel the training contract; or
  - 21.4.2. allow the trainee accountant to continue under the existing training contract for one further academic year (a discretionary year).
- 21.5. Should the trainee accountant still be in contravention of the academic progress rule at the end of the discretionary year referred to in Regulation 21.4.2, the training officer must cancel the training contract, provided that such cancellation does not take place within 6 (six) months from the end of the training contract, in which case the training contract may be discharged, subject to Regulation 24.
- 21.6. The training officer must inform the trainee accountant in writing of which option outlined in Regulation 21.4 has been applied, as well as the reasons for its application.

#### **Disciplinary cancellation (also refer to Regulation 30)**

- 21.7. The training officer may cancel a training contract if:
  - 21.7.1. the trainee accountant has been found guilty by SAICA of punishable conduct in terms of SAICA's By-laws; and/or
  - 21.7.2. the trainee accountant is found by the training office to have contravened these Regulations or breached the provisions of the training contract.
- 21.8. SAICA **may cancel or instruct the cancellation** of a training contract if:
  - 21.8.1. the trainee accountant has been found guilty of punishable conduct and/or not fit and proper in terms of SAICA's By-laws;
  - 21.8.2. in the opinion of SAICA, the trainee accountant is disqualified from registration as a CA(SA) or an AGA(SA), despite meeting the other registration requirements; or
  - 21.8.3. the trainee accountant fails to request that the contract be discharged via TCMS within three months after the end date of the training contract.

#### **Entering into a new training contract following the cancellation of a previous contract**

- 21.9. Should a trainee accountant wish to continue with his training after his training contract has been cancelled on the grounds contemplated in Regulations 21.1, 21.2, 21.4 or 21.5, the following are applicable:
  - 21.9.1. a new training contract must be entered into and lodged with SAICA in terms of Regulation 17; and
  - 21.9.2. the trainee accountant may apply for RPL in terms of Regulation 18.
  - 21.9.3. Notwithstanding Regulation 21.9.2, an automatic penalty of 6 (six) months will be imposed on the term of a new training contract, following the cancellation of the previous one.
  - 21.9.4. If a penalty is imposed, trainee accountants have 12 months from the date the penalty is imposed (as reflected on TCMS) to lodge an appeal on reasonable grounds.
- 21.10. In the event that a trainee accountant with a previously cancelled contract enters into a new training contract the trainee accountant will be required, under the new contract, to serve a minimum of 6 (six) months, after [adjusting for](#) remission. ~~penalties and~~ Any penalties or other adjustments to the term of the [new](#) contract [must then be added to determine the final remaining term of the new contract](#).

### **Cancellations that do not attract a cancellation penalty**

- 21.11. Notwithstanding the provisions of Regulation 21.9, the penalty on cancellation of a training contract is not imposed in circumstances where the contract is cancelled for the following reasons:
- 21.11.1. Relocation by the trainee accountant to a place from which he cannot reasonably commute to the existing training office. SAICA has the sole discretion to determine what circumstances constitute relocation. The relocation must arise from circumstances beyond the control of the trainee accountant, and must not result from the voluntary move by the trainee accountant from one training office to another;
- 21.11.2. Transfer of a trainee accountant between related offices of an accredited training office;
- 21.11.3. The merger or de-merger of training offices, resulting in the trainee accountant's position being made redundant;
- 21.11.4. De-accreditation of the training office by SAICA;
- 21.11.5. The training office has ceased to exist;
- 21.11.6. Retrenchment of the trainee accountant;
- 21.11.7. The trainee accountant has been incapacitated; or
- 21.11.8. Cancellation of the training contract for purposes of full-time study, provided that, the trainee accountant successfully completes an accredited degree or an accredited bridging programme or an accredited post-graduate qualification between the date on which the previous contract was cancelled and the date on which the new contract was entered into, and that:
- a. the period between the cancellation date of the original contract and the effective date of the new contract is not less than five months and not more than 24 (twenty-four) months and
  - b. the trainee accountant does not cancel his training contract for purposes of full-time study more than once at undergraduate level and more than once at post-graduate level.

### **Administration of cancellations**

- 21.12. The training officer, or, where appropriate, the trainee accountant, must apply for the cancellation of the training contract via TCMS, and must include all supporting documents prescribed by SAICA.
- 21.13. The cancellation must be applied for on TCMS within 30 (thirty) days after the date of the cancellation of the training contract.
- 21.14. SAICA may investigate all the circumstances relating to a cancellation and the cancellation of a training contract will only become effective once SAICA has confirmed the cancellation.
- 21.15. Termination of an employment contract automatically leads to the cancellation of a training contract, but the converse does not necessarily have the same effect.

## **22. ACADEMIC RECESS**

- 22.1. Notwithstanding the provisions of Regulations 21.3 and 21.4, a trainee accountant who is studying towards an accredited degree or an accredited bridging programme is permitted to take one recess period of a maximum of 12 (twelve) months from his academic studies, at any point in his contract, with the restriction that only one recess period per contract term is allowed.
- 22.2. The trainee accountant will be exempt from the academic progress requirement during the academic recess period.



- 22.3. The permissible grounds for an academic recess are:
- 22.3.1. financial hardship;
  - 22.3.2. severe illness; or
  - 22.3.3. family responsibility.
- 22.4. The trainee accountant must apply in advance (unless not practically possible) for the academic recess via TCMS.
- 22.5. In the case where the training officer declines the trainee accountant's application, the trainee accountant may appeal to SAICA within 30 days of being notified of the final outcome if, in their view, the training officer has unreasonably withheld his approval.

## **23. EXTENSION OR CANCELLATION OF A TRAINING CONTRACT**

- 23.1. If the trainee accountant has not achieved the required number of core hours, the training officer, after having issued the written notification referred to in Regulation 26.2, **must** apply for an extension of the training contract for a minimum of 3 (three) months and up to a maximum of 12 (twelve) months, with the purpose of allowing the trainee accountant to gain the required core hours.
- 23.2. If the trainee accountant has not achieved the required competencies, after having issued the written notification referred to in Regulation 26.2, the training officer **may** choose to either apply for the cancellation of the training contract **or** apply for the extension of the training contract for a minimum of 3 (three) months and up to a maximum of 12 (twelve) months if the trainee accountant, after having been given exposure to all the relevant prescribed competencies, will not have achieved competence in all the prescribed competencies by the end date of his training contract. (Also refer to Regulations 21.2.2. and 26.4).
- 23.3. Should the trainee accountant achieve the prescribed core experience hours or achieve competence in all the prescribed competencies before the end of the extended training contract period, the training officer may discharge the contract.
- 23.4. If, by the end of the extended period of the training contract, the trainee accountant has not achieved the prescribed core experience hours or competence in all the prescribed competencies, the training contract must be cancelled.
- 23.5. The training officer must apply for the extension of the training contract via TCMS, 30 (thirty) days before the original end date of the training contract and must include all supporting documents prescribed by SAICA.
- 23.6. SAICA may investigate the reasons for an extension and may, where appropriate, require additional information from the training officer regarding the extension.
- 23.7. SAICA may reverse the extension if, in its opinion, the training officer's reasons do not justify such extension.

## **24. DISCHARGE OF A TRAINING CONTRACT**

- 24.1. The trainee accountant must apply for the training contract to be discharged via TCMS and the training officer must approve the discharge, via TCMS. The training officer may not delegate this responsibility.

24.3.24.2. The contract must be discharged by the training officer no later than 60 (sixty) days ~~after~~ the end date of the training contract, if the trainee accountant has:

24.3.1.24.2.1. completed the prescribed minimum hours of core experience;

24.3.2.24.2.2. completed the full term of the contract, including approved remissions, extensions and any penalties; and

24.3.3.24.2.3. achieved the final level of competence in the prescribed competencies.

24.4.24.3. If the trainee accountant is in possession of an accredited degree, an accredited bridging programme or an accredited post-graduate qualification, SAICA will, upon receipt of proof of the relevant qualification from the trainee accountant, discharge the training contract on TCMS and make a Certificate of Discharge available for download on the TCMS.

24.5.24.4. If the trainee accountant is not in possession of an accredited degree or an accredited bridging programme, SAICA will neither discharge the training contract nor issue a Certificate of Discharge. Instead, the trainee accountant's contract will be deemed to have been completed but not yet discharged and SAICA will make the Certificate of Completion available for download on the TCMS.

24.6.24.5. Should the training contract be discharged more than 5 (five) years after the date on which the term of the training contract was completed, the training officer will, only upon request, be provided with a confirmation that the discharge has been registered.

## **25. EXEMPTION FROM TRAINING UNDER A TRAINING CONTRACT**

25.1. Application for exemption from training under a training contract is applicable to individuals who are not currently under a training contract.

25.2. Application must be made in writing to SAICA and SAICA may grant or refuse such an application in its sole and absolute discretion.

25.3. Only the following persons may apply for exemption from training under a training contract:

25.3.1. persons who have successfully completed the ITC and 60 (sixty) ~~72~~ months' relevant work experience; or

25.3.2. persons who meet the conversion requirements as stipulated in the various reciprocity agreements that SAICA has with other professional bodies.

25.4. Applicants must comply with the process for exemption from training under a training contract as prescribed by SAICA from time to time.

25.5. Applicants may be required to undergo an assessment in the manner prescribed by SAICA.

**26. NOTIFICATION IN RESPECT OF A TRAINEE WHO IS UNLIKELY TO ACHIEVE COMPETENCE AND/OR PRESCRIBED CORE EXPERIENCE HOURS**

- 26.1. A trainee accountant must gain experience and achieve competence in all the prescribed competencies and must achieve the minimum core experience hours prescribed by SAICA from time to time.
- 26.2. If the trainee accountant is unlikely to have achieved all the prescribed competencies or minimum core experience hours by the end of the training contract, the training officer must issue a written notification to the trainee accountant, no later than 5 (five) months before the end of the training contract that the training contract is unlikely to be completed.
- 26.3. The written notification must:
- 26.3.1. list the competencies in which the trainee accountant has not yet achieved competence and/or indicate the number of core experience hours the trainee accountant must still achieve;
- 26.3.2. outline a developmental plan to enable the trainee accountant to achieve the required competence or core experience hours by the end of the training contract;
- 26.3.3. inform the trainee accountant that, notwithstanding the completion of the developmental plan as outlined in the notification, that:
- a. failure to achieve the minimum core experience hours will nevertheless result in the extension of the training contract at the end of the training contract in terms of Regulation 23.1; and
- b. failure to achieve the prescribed competencies may result in the extension **or** the cancellation of the training contract at the end of the training contract period in terms of Regulation 23.2.
- 26.3.4. be signed by the training officer and the trainee accountant. In the event that the trainee accountant refuses to sign, this needs to be recorded and a witness can attest to the notification having been served on the trainee accountant.
- 26.4. If, by the end of the training contract, the trainee accountant has still not achieved the competencies as prescribed by SAICA, the training officer must either extend or cancel the training contract. (Also refer to Regulations 21.2.2 and 23.2).

**27. ASSESSMENT OF A TRAINEE ACCOUNTANT'S COMPETENCE**

- 27.1. Both the training officer and the trainee accountant must participate in and comply with the accreditation criteria (refer to Annexure 2), as prescribed by SAICA in these Regulations and the SAICA Assessment requirements as communicated from time to time.
- 27.2. Trainee accountants on the CA2025 training programme must be assessed on SAICA's electronic assessment tool.
- 27.3. The training officer must keep a record of a trainee accountant's practical experience, including time records, and the completed assessments for a period of 3 (three) years after the discharge of a training contract or from the date that the trainee accountant left the training office.

### 28. CONFIRMATIONS, VALIDATIONS AND CERTIFICATES

- 28.1. SAICA will validate the following matters by providing written confirmation to the training officer and where applicable, the trainee accountant, of:
- 28.1.1. accreditation as a training office;
  - 28.1.2. registration as a training officer;
  - 28.1.3. registration of a change of training officer;
  - 28.1.4. registration of a training contract;
  - 28.1.5. exemption from training under a training contract;
  - 28.1.6. cancellation of a training contract; and
  - 28.1.7. discharge of a training contract.
- 28.2. SAICA will also issue the following certificate, as appropriate:
- 28.2.1. Certificate of registration as a registered assessor.

### 29. DISPUTES

#### **Disputes between trainee accountants and training officers**

- 29.1. Should a trainee accountant and his training officer be unable to resolve a dispute on a matter relating to the training contract which is not covered by another appeal process in these Regulations, either party may refer the dispute to SAICA for arbitration.
- 29.2. The decision of the arbitrator will be final and binding on both parties, therefore no party can appeal this decision.
- 29.3. The arbitration process is explained in detail in Annexure 5 of these Regulations.
- 29.4. SAICA requires that the aggrieved party to a training contract first seek satisfaction by approaching the other party regarding the matter, before declaring a dispute or referring the matter to SAICA for arbitration.
- 29.5. Each party to the dispute will bear any travel and other costs relating to the attendance of the arbitration proceedings.
- 29.6. SAICA will under no circumstances arbitrate in disputes relating to the employment contract and such disputes must be referred to the Commission for Conciliation, Mediation and Arbitration or other relevant bodies.
- 29.7. SAICA will only be involved in a matter relating to an employment contract where the dispute has a direct bearing on the training contract/s, such as retrenchment.
- 29.8. Where a trainee accountant resigns to avoid disciplinary action, arbitration may not be sought from SAICA.

#### **Disputes between trainee accountants/training officers and SAICA**

- 29.9. Should a trainee accountant or a training officer feel aggrieved by the manner in which the Project Director: Training at SAICA has applied/interpreted the Training Regulations, the aggrieved party may appeal the matter to the TPSC.
- 29.10. The appeal to the TPSC is made by notifying the Project Director: Training at SAICA of the intention to appeal their decision.

- 29.11. A decision made by the TPSC may be appealed to the committee/sub-committee nominated by the IPD to consider such appeals.
- 29.12. The decision made by the committee/sub-committee nominated by the IPD is final and binding.

### **30. DISCIPLINARY PROCESS**

- 30.1. These Regulations, SAICA's By-laws and Code of Professional Conduct apply to trainee accountants and training officers.
- 30.2. A training officer must bring to SAICA's attention any circumstances that may constitute punishable conduct on the part of a trainee accountant, irrespective of whether or not this has led to the dismissal of the trainee accountant, in accordance with the procedures prescribed in Annexure 4 of these Regulations.
- 30.3. Unless there is an element of dishonesty on the part of the trainee accountant, the following matters are not required to be reported to SAICA in terms of Regulation 30.2:
- a. Lack of academic progress (refer Regulations 21.3 to 21.5),
  - b. Non-completion of SAICA assessment documents (refer Regulation 21.2.1),
  - c. Failure to achieve competence (refer Regulation 21.2.2),
  - d. Failure to enrol in an accredited degree/bridging programme (refer Regulation 14.3),
  - e. The trainee accountant is no longer studying for a course that will eventually lead to an accredited degree or an accredited bridging programme (refer Regulation 21.1.1),
  - f. The trainee accountant fails to return to the Training Office after a period of approved suspension of the training contract and which failure to return to the Training Office has subsequently been condoned by the Training Office" (refer Regulation 21.1.3),
  - g. The trainee accountant resigns without serving notice in terms of the employment contract, where the Training Office has waived the notice period (Regulation 21.1.6),
  - h. The trainee accountant does not complete timesheets timeously in terms of Annexure 3 (regular late submission of timesheets and/or failure to complete timesheets may be referred to SAICA at discretion of training officer).
- 30.4. If requested by SAICA, the training office must supply supporting documents to confirm that the matter falls into one of the listed categories in Regulation 30.3.
- 30.5. A trainee accountant may bring to SAICA's attention any circumstances that may constitute punishable conduct on the part of a Training Officer, in accordance with the procedures prescribed in Annexure 4 of these Regulations and SAICA's By-laws.
- 30.6. If the complaint relates to an allegation of punishable conduct, a misconduct and/or a fit and proper inquiry by the Professional Conduct Committee (PCC) of SAICA, will be conducted to determine whether a trainee accountant may continue with an existing training contract or register a new contract.
- 30.7. If the complaint relates to an allegation of punishable conduct, a misconduct inquiry by the PCC of SAICA, will be conducted and the finding of this misconduct inquiry may be taken into consideration by the relevant committee(s) of SAICA in terms of Regulation 7.12 to determine whether a training officer is fit and proper to continue as an existing training officer.
- 30.8. If a trainee accountant or a former trainee accountant is found guilty of punishable conduct, the PCC must impose one or more of the following:
- 30.8.1. cancel an existing training contract;
  - 30.8.2. refuse the prospective trainee accountant permission to register a new training contract;

- 30.8.3. impose conditions in respect of an existing or new training contract;
  - 30.8.4. extend the term of a current or future training contract; and/or
  - 30.8.5. reprimand and/or caution the trainee accountant; and/or
  - 30.8.6. fine the trainee accountant.
- |
- 30.9. If a training officer or former training officer is found guilty of punishable conduct, the PCC must apply the appropriate penalty.
  - 30.10. The Disciplinary Committee (DC) sanctions as outlined in the SAICA By-Laws may also be applied.

### 31. REPEAL AND TRANSITIONAL ARRANGEMENTS

- 31.1. The Training Regulations, 202~~32~~, as amended, are hereby repealed.
- 31.2. Any matter requiring a decision that was submitted to SAICA before these Regulations came into effect, will be dealt with and finalised in terms of the applicable Training Regulations, as if these Regulations, had not come into operation.
- 31.3. SAICA will consider the date indicated on each submission as the effective date when determining which Training Regulations should be applied.

### 32. SHORT TITLE, COMMENCEMENT AND AMENDMENTS

- 32.1. These Regulations, which are applicable to all current and new training contracts, will be known as the SAICA Training Regulations, 202~~43~~, and will come into operation on 1 January 202~~43~~, except where otherwise indicated.
- 32.2. Any amendments of or additions to these Regulations that may affect the training contract are deemed to have been incorporated in the training contract upon promulgation, notwithstanding that notice of such amendments or additions may not have been given to the parties.

## ANNEXURE 1 ACCREDITED ACADEMIC QUALIFICATIONS

Refer to SAICA's website for an up-to-date list of accredited academic qualifications:

<https://www.saica.org.za/resources/training-offices/accredited-academic-programmes>



## ANNEXURE 2 ACCREDITATION CRITERIA

*Note: All offices that operate outside of South Africa must ensure that they are compliant with the local equivalent of all the relevant regulations and legislation that relate to these criteria.*

### CATEGORY A – COMPLIANCE

#### CATEGORY B – TRAINING ENVIRONMENT AND SUPPORT

The training office must have appropriate physical, human and financial resources and procedures to provide an environment conducive to quality training and development.

#### CATEGORY C – PRACTICAL WORK EXPERIENCE

The training office must offer a sufficient range and depth of relevant work in order for trainee accountants to obtain the required training and experience relating to the prescribed competencies and must have structures in place to ensure that trainee accountants gain the required training and practical work experience.

#### CATEGORY D – ASSESSMENT

The training office must have the appropriate structures and procedures in place that support and provide evidence of recognition of prior learning (RPL) and the formative and summative assessment of trainee accountants.

### CATEGORY A – COMPLIANCE

#### A1

|                   |  |
|-------------------|--|
| <b>Criterion</b>  | The training office complies with all legal and regulatory aspects required for the training programme.  |
| <b>Indicators</b> | <ol style="list-style-type: none"><li>The training office:<ul style="list-style-type: none"><li>is tax compliant;</li><li>has a valid Employment Equity plan, where applicable;</li><li>complies with Occupational Health and Safety Regulations;</li><li>is a going concern;</li><li>complies with the Basic Conditions of Employment Act, the Labour Relations Act and other applicable employment-related legislation; and</li><li>is registered and contributing to the relevant SETA (e.g. Fasset), where applicable;</li></ul></li><li>In the case of Audit and Assurance training offices:<ul style="list-style-type: none"><li>the training office is registered as a practice with the IRBA; and</li><li>the training officer is registered with the IRBA as an RA.</li></ul></li></ol> |

#### A2

|                   |   |
|-------------------|---|
| <b>Criterion</b>  | The employment contract for trainee accountants complies with SAICA's requirements.   |
| <b>Indicators</b> | <ol style="list-style-type: none"><li>The employment contract contains at least the following information:<ul style="list-style-type: none"><li>Employer's and trainee accountant's details:<ul style="list-style-type: none"><li>employer's full name;</li><li>employer's address;</li><li>employee's full name;</li><li>employee's job title;</li><li>employment details;</li></ul></li></ul></li></ol> |

| A2 |  |
|----|--|
|    | <ul style="list-style-type: none"> <li>○ place/s of work;</li> <li>○ start date of employment; and</li> <li>○ working hours and days of work.</li> <li>• Payment details: <ul style="list-style-type: none"> <li>○ pay or the rate and method of calculating pay;</li> <li>○ rate for overtime;</li> <li>○ any other cash payments;</li> <li>○ any payments in kind and their value;</li> <li>○ frequency of payment; and</li> <li>○ any deductions.</li> </ul> </li> <li>• Leave details regarding any leave to which the trainee accountant is entitled including provision for study leave.</li> <li>• If applicable, the training office's requirements regarding post-graduate studies (for the individual trainee accountant).</li> <li>• Period of notice required.</li> </ul> <p>2. The employment contract is:</p> <ul style="list-style-type: none"> <li>• in writing and be signed by the employer and the trainee accountant;</li> <li>• concluded when the trainee accountant commences employment;</li> <li>• updated if any of the details change; and</li> <li>• kept by the employer for a period of three years after the termination or completion of the training contract.</li> </ul> <p>3. The employment contract:</p> <ul style="list-style-type: none"> <li>• indicates that it is entered into in relation to the Training Regulations; and</li> <li>• is for at least the duration of the training contract, taking into account any extension of or reduction in the term of the training contract.</li> </ul> <p>4. The trainee accountant must be supplied with a copy of the contract of employment and any annexures and other policies which attach terms and conditions to the contract.</p> |

| A3                |   |
|-------------------|---|
| <b>Criterion</b>  | The training programme is effectively and efficiently administered on TCMS  |
| <b>Indicators</b> | The training office efficiently and effectively administers the training programme and trainee accountant's training contracts, through TCMS, including the timeous lodgement of documents and fees with SAICA. |

**CATEGORY B – TRAINING ENVIRONMENT AND SUPPORT: The training office must have appropriate physical, human and financial resources and procedures to provide an environment conducive to quality training and development.**

| B1                |   |
|-------------------|---|
| <b>Criterion</b>  | The training officer, on behalf of the training office, accepts responsibility for all aspects of the training programme.   |
| <b>Indicators</b> | <ol style="list-style-type: none"> <li>1. Trainee accountants, reviewers, evaluators and assessors involved in the training programme have reasonable access to the training officer.</li> <li>2. The training officer is involved in all aspects of the training programme and/or has procedures in place to review delegated work and processes.</li> <li>3. The training officer has implemented appropriate structures/procedures to oversee the training programme.</li> </ol> |

| B1 |   |
|----|---|
|    | <ol style="list-style-type: none"> <li>The training officer implements a structured process for the review and evaluation of the assessment process.</li> <li>All documentation requested for SAICA <del>interventions is</del> <u>visits is</u> submitted as required including submission of the questionnaires by trainee accountants.</li> <li>The training officer is available for the SAICA <del>re-accreditation</del> visit and makes the trainee accountants available for the trainee accountant interview.</li> </ol> |

| B2                |   |
|-------------------|---|
| <b>Criterion</b>  | The training officer is sufficiently senior and experienced and has the full support of those charged with the governance of the organisation.  |
| <b>Indicators</b> | <ol style="list-style-type: none"> <li>The training officer should be sufficiently senior and experienced to be able to enforce the provisions and requirements of the Training Regulations within the training office.</li> <li>There are accordingly direct reporting lines and clear communication lines between the training officer and executive management.</li> </ol> |

| B3                |  |
|-------------------|--|
| <b>Criterion</b>  | The training office has formally documented and communicated the responsibilities of all the role players involved in the training programme, including supervisors/managers, training officer, trainee accountants and training programme administrators.   |
| <b>Indicators</b> | <ol style="list-style-type: none"> <li>Documentation is available and has been communicated to all role players.</li> <li>Role players understand their responsibilities as well as those of others involved in the training programme.</li> <li>Reporting lines of the training officer, trainee accountants, supervisors/managers and partners/directors of the training office are documented.</li> </ol> |

| B4                |   |
|-------------------|---|
| <b>Criterion</b>  | The training office applies the current version of the Training Regulations.  |
| <b>Indicators</b> | <ol style="list-style-type: none"> <li>The training officer has communicated the current version of the Training Regulations to all role players in relation to their responsibilities</li> <li>The current version of the Training Regulations is readily available.</li> <li>The training office's registration complies with the Training Regulations.</li> <li>The training officer's registration complies with the Training Regulations.</li> <li>All role players apply the current version of the Training Regulations as they relate to their responsibilities.</li> </ol> |

| B5                |  |
|-------------------|--|
| <b>Criterion</b>  | Each trainee accountant receives sufficient and appropriate supervision, guidance, development and feedback within a supportive learning environment, at all times, whether in-person or remotely.   |
| <b>Indicators</b> | <ol style="list-style-type: none"> <li>The training officer is responsible for ensuring that each trainee accountant is supervised by: <ul style="list-style-type: none"> <li>appropriately experienced and qualified persons;</li> <li>who are technically competent;</li> <li>who understand their responsibility towards developing the prescribed competencies of the trainee accountants assigned to them; and</li> <li>who model appropriate professional behaviour.</li> </ul> </li> <li>Structures/procedures have been implemented to ensure that managers/supervisors are trained and monitored.</li> <li>Assessors in the office remain up to date in matters affecting their role</li> </ol> |

| B5 |   |
|----|---|
|    | 4. Structures/procedures have been implemented to create a supportive learning environment for trainee accountants. |

| B6                |   |
|-------------------|---|
| <b>Criterion</b>  | Each trainee accountant is provided with appropriate support to encourage academic progress.  |
| <b>Indicators</b> | The training office provides trainee accountants with financial and/or non-financial support to encourage them to make academic progress. |

| B7                |   |
|-------------------|---|
| <b>Criterion</b>  | The office must facilitate and encourage the display and practice of professional behaviour through structures and facilities for in-person and/or remote work. |
| <b>Indicators</b> | The indicators would be determined by the structure of the office.  |

| B8                |   |
|-------------------|---|
| <b>Criterion</b>  | Adequate financial resources must be allocated to the training programme  |
| <b>Indicators</b> | The training office must allocate sufficient financial resources for purposes of training and development and the payment of fees to SAICA and, where applicable, IRBA. |

**CATEGORY C – PRACTICAL WORK EXPERIENCE:** The training office must offer a sufficient range and depth of relevant work in order for trainee accountants to obtain the required training and experience relating to the prescribed competencies and must have structures in place to ensure that trainee accountants gain the required training and practical work experience.

| C1                |   |
|-------------------|---|
| <b>Criterion</b>  | Each trainee accountant receives a formal and suitably detailed induction programme within six months after the start date of their training contract   |
| <b>Indicators</b> | <p>All trainee accountants receive an induction (either face-to-face or electronic) that will assist them to:</p> <ul style="list-style-type: none"> <li>• understand the need to develop the correct professional attitude to their traineeship;</li> <li>• be aware of the different roles of SAICA and IRBA (including the Audit Development Programme);</li> <li>• understand the SAICA Training Programme;</li> <li>• understand the prescribed competencies for the SAICA Training Programme;</li> <li>• be aware of the responsibilities of training officers for planning and monitoring the skills development of trainee accountants;</li> <li>• be aware of their personal responsibilities with regard to their own skills development and assessment;</li> <li>• understand SAICA's assessment process and any assessment tools used;</li> <li>• be familiar with the SAICA Training Regulations and the Code of Professional Conduct; and</li> <li>• use the SAICA Training Contract Management System (TCMS).</li> </ul> |

| C2               |   |
|------------------|---|
| <b>Criterion</b> | The training office has work of sufficient and appropriate range and depth to support the allocated quota of trainee accountants. |

|                   |  |
|-------------------|--|
| <b>Indicators</b> | <ol style="list-style-type: none"> <li>1. The nature, industry and business model of the training office allows for the required range and depth of exposure.</li> <li>2. The training office's client base/available work supports the number of productive staff in the office (including trainee accountants).</li> </ol> |
|-------------------|--|

|                   |   |
|-------------------|---|
| <b>C3</b>         |   |
| <b>Criterion</b>  | The training office provides trainee accountants with experience of increasing complexity and of the necessary range and depth in the prescribed tasks and competencies.  |
| <b>Indicators</b> | <ol style="list-style-type: none"> <li>1. The office follows a structured and equitable approach to providing each trainee accountant with the required exposure.</li> <li>2. The range and depth of exposure allows trainee accountants to develop competence in the prescribed competencies.</li> <li>3. The office has processes in place to address trainee accountant's exposure and development needs.</li> <li>4. For Audit and Assurance training offices: <ul style="list-style-type: none"> <li>• For trainee accountants on the 2016 training programme, adequate exposure to the Auditing and Assurance elective.</li> <li>• For trainee accountants on the CA2025 training programme, adequate exposure to the learning outcomes for the Audit of Historical Financial Statements and, where applicable, other related engagements.</li> </ul> </li> </ol> |

|                   |   |
|-------------------|---|
| <b>C4</b>         |   |
| <b>Criterion</b>  | The training office has processes in place to ensure that trainee accountants meet the core experience hour requirements over the term of the training contract.      |
| <b>Indicators</b> | Trainee accountant's core experience hours are recorded and regularly monitored and the training office addresses potential shortcomings in core hours as they arise. |

|                   |   |
|-------------------|---|
| <b>C5</b>         |   |
| <b>Criterion</b>  | On-the-job experience constitutes the most significant portion of each trainee accountant's learning experience.  |
| <b>Indicators</b> | <p>For trainee accountants on the 2016 training programme, simulations do not constitute the only mode of exposure in support of the final assessment of competence for any individual trainee accountant for more than:</p> <ul style="list-style-type: none"> <li>• 10% of the total number of compulsory and elective tasks (excluding the Professional Conduct values); and</li> <li>• 50% of the total number of residual tasks.</li> </ul> <p>For trainee accountants on the CA2025 training programme, simulation may be used to supplement the trainee accountant's on-the-job experience however the principle of this criterion remains relevant. Any simulations used should be included in the consideration of the range and depth of practical work experience in criteria C2 and C3.</p> |

|                   |   |
|-------------------|---|
| <b>C6</b>         |   |
| <b>Criterion</b>  | Simulations comply with SAICA's requirements for simulations (refer Annexure 8).  |
| <b>Indicators</b> | <ol style="list-style-type: none"> <li>1. All simulations comply with SAICA's requirements for simulations.</li> <li>2. Results of all simulations have been recorded in TSRs / PSRs / LORs as required.</li> </ol> |

| C7                |   |
|-------------------|---|
| <b>Criterion</b>  | Each trainee accountant has a reasonable opportunity to achieve the prescribed competencies relating to IT.   |
| <b>Indicators</b> | <ol style="list-style-type: none"> <li>1. Trainee accountants have access to sufficient and appropriate information technology to enable them to meet SAICA's prescribed competencies in respect of IT / digital acumen.</li> <li>2. Trainee accountants are adequately trained on the use of information technology and software applications relevant for the prescribed competencies.</li> </ol> |

| C8                |   |
|-------------------|---|
| <b>Criterion</b>  | The training office encourages the display of life-long learning and provides appropriate opportunities to enable trainee accountants to maintain relevant technical and professional knowledge to perform their work with due care.  |
| <b>Indicators</b> | <ol style="list-style-type: none"> <li>1. The office communicates and demonstrates the importance of life-long learning as a professional behaviour.</li> <li>2. The office has mechanisms in place to identify learning needs and to provide and monitor relevant learning interventions.</li> </ol> |

| C9                |   |
|-------------------|---|
| <b>Criterion</b>  | The training office encourages the development and display of ethical behaviour.  |
| <b>Indicators</b> | <ol style="list-style-type: none"> <li>1. The office creates a culture of ethics by: <ul style="list-style-type: none"> <li>• encouraging discussion of ethical issues and consideration of ethics in all engagements and interactions;</li> <li>• implementing structures and procedures for all staff including trainee accountants to communicate ethical concerns without fear of victimisation; and</li> <li>• taking steps to discipline individuals who display unethical behaviour.</li> </ul> </li> <li>2. The office develops trainee accountant's ethical reasoning process through deliberate discussions on ethics and/or ethics training on a regular basis over the course of the training contract, followed by individual reflection to:</li> <li>3. identify development needs; and</li> <li>4. commit to activities to meet the development need(s) identified and apply what was learnt in practice.</li> </ol> |

**CATEGORY D – ASSESSMENT: The training office must have the appropriate structures and procedures in place that support and provide evidence of recognition of prior learning (RPL) and the formative and summative assessment of trainee accountants.**

| D1                |   |
|-------------------|---|
| <b>Criterion</b>  | The training office has formalised and documented their assessment and adjudication process, and this has been communicated, together with the SAICA assessment appeals process, to all trainee accountants, reviewers, evaluators, and assessors.  |
| <b>Indicators</b> | <ol style="list-style-type: none"> <li>1. Documentation is available and has been communicated to trainee accountants, evaluators, reviewers, and assessors reflecting the aspects of the assessment process as outlined in D2.1 and D2.2 and the procedures of adjudication.</li> <li>2. The SAICA assessment appeals process relating to the final assessment decision is formally communicated to trainee accountants.</li> <li>3. All role players demonstrate an understanding of the assessment process.</li> </ol> |

| D2                |  |
|-------------------|--|
| <b>Criterion</b>  | The training office implements and maintains evidence of assessment of trainee accountants, as prescribed by SAICA.  |
| <b>Indicators</b> | <ol style="list-style-type: none"> <li>1. The assessment processes and procedures as prescribed by SAICA take place.</li> <li>2. Assessors are only allocated the number of trainee accountants which they can reasonably assess with due care <del>(provided this is no more than 15 trainee accountants)</del>, taking into consideration the structure of the training programme and their other responsibilities.</li> <li>3. Evidence is documented in the assessment forms, as required, to support the sign off of each task, skill and value at the final level of competence prior to the discharge/completion of the trainee accountants' contracts on TCMS.</li> <li>4. Trainee accountants on the CA2025 Training Programme are being assessed on the SAICA Electronic Assessment Tool.</li> </ol> |

| D2.1   |
|--|
| Technical Skills Review / Professional Skills Review / Learning Outcome Review |

|   |
|---|
| 1. Trainee accountants on the 2016 training programme complete at least one TSR every two months, in a timely manner. |
|---|

|   |
|---|
| <p>2. Trainee accountants on the 2016 training programme document evidence for at least one PC(C) value, and document evidence for and rate one other professional skills task in the PSR every two months, in a timely manner.</p> <p>Trainee accountants on the CA2025 training programme document evidence for at least one learning outcome each month and at least one learning outcome in each professional competence area during each PDS period.</p> |
|---|



~~3. Trainee accountants on the 2016 training programme document their thought processes and actions taken that demonstrate the PC(C) values.~~

~~4.~~

~~5. Trainee accountants on the CA2025 training programme complete all sections of the LOR including, documenting:~~

~~the context (technical or otherwise) within which the evidence was presented, linked to the technical learning outcomes that they have been exposed to;~~

~~the evidence of their display of the PVAAs adhering to SAICA's requirements which include the need to:~~

~~-be specific (explaining the specific interaction, action, task, steps taken, etc.);~~

~~-be detailed (describe where, what, when, who, why and how);~~

~~-show an understanding of the learning outcome being demonstrated; and~~

~~-indicate how (to motivate that) the behaviour demonstrates the learning outcome.~~

~~the complexity of the context to the PVAs demonstrated~~

~~the level of guidance received, task completion, task understanding, and task dependency (with appropriate explanations) for the acumen demonstrated, that support the ratings awarded the ratings of proficiency for the acumen learning outcomes demonstrated using the applicable decision tree.~~

~~supportive training (if any) relied on to assist in demonstrating the PVAAs; and development reflections~~

6.3.

7.4. Trainee accountants on the 2016 training programme document specific, detailed and verifiable examples of other professional skills capabilities in the PSR.

8.5. Trainee accountants on the 2016 training programme complete all sections of the TSR with due care, including:

- addressing all tasks performed during the period in the form;
- completing the cover page in full;
- describing the assignment; and
- documenting the decision tree paths, to support ratings.

6. Trainee accountants on the CA2025 training programme complete all sections of the LOR including, documenting:

• the context (technical or otherwise) within which the evidence was presented, linked to the technical learning outcomes that they have been exposed to;

• the evidence of their display of the PVAAs adhering to SAICA's requirements which include the need to:

i) be specific (explaining the specific interaction, action, task, steps taken, etc.);

ii) be detailed (describe where, what, when, who, why and how); and

iii) show an understanding of the learning outcome being demonstrated

• the complexity of the context to the PVAs demonstrated

• the level of guidance received, task completion, task understanding, and task dependency (with appropriate explanations) for the acumen demonstrated, that support the ratings awarded

• the ratings of proficiency for the acumen learning outcomes demonstrated using the applicable decision tree.

• supportive training (if applicable) relied on to assist in demonstrating the PVAAs; and



development reflections (if applicable)

•

9.7. Reviewers complete the TSRs/PSRs/LORs in a timely manner after the trainee accountants submit the forms for review.

complete all sections of the TSRs/PSRs/LORs with due care.

For trainee accountants on the 2016 training programme, reviewers:

- document the decision tree paths to support ratings;
- complete the classification of the tasks as Basic and Advanced;
- in the case of rating differences between reviewers and trainee accountants, document comments in sufficient detail to fully explain these differences (i.e. not just a restatement of the decision tree path);
- clearly indicate (Yes/No) whether Professional Conduct evidence is acceptable and providing explanatory comments where evidence is not accepted; and
- only provide ratings in relation to other professional skills tasks where the trainee accountant has provided appropriate evidence that has been verified.

For trainee accountants on the CA2025 training programme, reviewers:

- corroborate ~~confirm~~ the technical context of the evidence presented and the linked technical learning outcomes ~~used by the trainee accountant~~;
- corroborate ~~confirm~~ whether the evidence for all learning outcomes demonstrated by the trainee accountant meets SAICA's evidence requirements and only accept evidence where it does meet these requirements;
- ~~only~~ provide ratings for acumen learning outcomes (using the applicable decision tree) ~~where trainee accountants have provided acceptable evidence~~; and justify any rating differences
- provide relevant feedback on development areas (if applicable);

11.9. Trainee accountants ~~on the 2016 training programme~~ sign off (and date, where appropriate) the TSRs/PSRs/LORs timeously to acknowledge the ratings that get transferred to the ANA/PDS (including all sections completed by the reviewer and following any adjudication processes, where required).

## D2.2

### Assessment Needs Analysis / Professional Development Summary

1. Trainee accountants on the 2016 training programme complete ANAs every six months in a timely manner.

Trainees ~~accountants~~ on the CA2025 training programme complete PDSs per the training office's selected PDS period (3, 4, or 6 months) in a timely manner.

4.2. Trainee accountants on the 2016 training programme complete all sections of the ANA with due care, including:

- addressing the full list of competencies and tasks in the form;
- correctly transferring opening ratings from the previous ANA;
- correctly carrying forward ratings from the TSRs/PSRs;
- carrying forward evidence for Professional Conduct values from previous ANAs and PSRs for the current period;
- documenting core hours to date;
- documenting major assignments for the next six months;

- reflecting in detail on the state of their academic progress; and
- documenting all the relevant information pertaining to training courses they have attended.

Trainee accountants on the CA2025 training programme complete all sections of the PDS with due care, including:

- reflecting on the formative assessment process during the PDS period where there were any instances of SAICA non-compliance or other issues,
- reflecting on the range and depth of technical exposure during the PDS period and the possible impact of this on the development of competence in the acumens and professional values and attitudes;
- reflecting on their overall competence in each learning outcome where considered necessary;
- reflecting on their academic progress, where applicable, as well as support required; and
- reflecting on identified development needs where appropriate.

2.3. For trainee accountants on the 2016 training programme, evaluators complete all relevant sections of the ANA with due care, including:

- considering the adequacy of core hours achieved to date and commenting accordingly, for example, in the development plan;
- confirmation of the correctness of opening balances and the correct transfer of ratings from TSRs and PSRs into the ANA.
- correctly determining overall ratings of competence for each task (i.e., the full list of tasks is reflected and considered);
- indicating (Yes/No) whether the Professional Conduct values have been adequately demonstrated based on the evidence presented and discussion with the trainee accountants and commenting accordingly for each value;
- correctly indicating (Yes/No) whether development is required for each task (based on expected ratings) and for each Professional Conduct value;
- reflecting and commenting on the implementation of the development plan from the previous period; and
- preparing a suitably detailed development plan for the next six-month period.

For trainee accountants on the CA2025 training programme, evaluators complete all relevant sections of the PDS with due care, including:

- a reflection on the flow of feedback in the formative assessment process during the PDS period and action to be taken, where appropriate;
- a reflection on the range and depth of technical exposure during the PDS period and the possible impact of this on the development of competence in the acumens and professional values and attitudes and documenting this in the development plan, where appropriate;
- rating the trainee accountant's overall competence in each learning outcome using the applicable decision trees;
- a reflection on the trainee accountant's academic progress, where applicable, as well as support required and action to be taken, where appropriate; and
- completing the development plan (in collaboration with the trainee accountant) for all learning outcomes where the trainee accountant's actual level of competence is lower than the expected level of competence for that PDS period and tracking development between assessment periods.

3.4. Trainee accountants ~~on the 2016 training programme~~ and evaluators meet to discuss and sign off the ANA/PDSs within four weeks from the end of the period under review to allow for the timely implementation of the development plan in the next ANA/PDS period.

Trainee accountants on the CA2025 training programme must finalise their sign off of the PDS, indicating their agreement with the contents, within 1 (one) week of the document being signed off by the Assessor.

4.5. Assessors of trainee accountants on the 2016 training programme complete all relevant sections of the ANA with due care, including:

- performing a summative assessment every six months for each of the prescribed tasks (determining whether or not trainee accountants have met the final competence requirements); and
- signing and dating the form within two weeks from the date the evaluator and trainee accountant sign off the document to certify the:
  - appropriateness of RPL assessment decisions;
  - integrity of the carry-forward ratings from the previous ANA;
  - overall ratings documented by the evaluator;
  - conclusions reached by the evaluator regarding the demonstration of PC(C) values;
  - adequacy of the development plan; and
  - the credibility of the assessment process.

Assessors of trainee accountants on the CA2025 training programme complete all relevant sections of the PDS with due care, including:

- ~~reviewing all sections completed by the evaluator and requesting/making any required amendments, as appropriate;~~
- ~~documenting whether or not the trainee accountant has achieved the final level of competence in each acumen learning outcome;~~
- confirming ratings in support of the any RPL decisions, where appropriate; and
- signing off the PDS within two weeks from the date of submission by the evaluator ~~and trainee accountant~~ to certify the correctness of the information documented and confirm the credibility of the assessment process.

5.6. Assessors complete the final ANA/PDS with due care, including:

- ensuring that all prescribed competencies are signed off to support the discharge decision; and
- confirming that the trainee accountant's final level of competence is supported by sufficient documented evidence.

## ANNEXURE 3 DUTIES OF THE TRAINING OFFICER AND THE TRAINEE ACCOUNTANT

### 1. Duties of the training officer

The training officer must:

- 1.1. Give the trainee accountant every reasonable opportunity to obtain sufficient exposure to the prescribed competencies, as defined by SAICA from time to time, to enable him to apply his knowledge in a variety of relevant situations;
- 1.2. Train the trainee accountant in the standards of professionalism and ethics, which are expected of CAs(SA), AGAs(SA) and, where applicable, Registered Auditors (RAs);
- 1.3. Comply with the provisions of these Regulations;
- 1.4. Comply with his duties in terms of all applicable legislation, including, but not limited to:
  - 1.4.1. the Basic Conditions of Employment Act, 1997;
  - 1.4.2. any applicable determination made in terms of section 18(3) of the Skills Development Act, 1998;
  - 1.4.3. the Labour Relations Act, 1995;
  - 1.4.4. the Employment Equity Act, 1998;
  - 1.4.5. the Occupational Health and Safety Act, 1993; and
  - 1.4.6. the Compensation of Occupational Injuries and Diseases Act, 1993.
- 1.5. Provide appropriate facilities to train the trainee accountant;
- 1.6. Provide the trainee accountant with adequate supervision;
- 1.7. Conduct assessment, or cause it to be conducted, as prescribed in Regulation 27;
- 1.8. Provide trainee accountants with appropriate support to achieve academic progress;
- 1.9. Keep up to date records of training and experience and periodically discuss the trainee accountant's progress with him;
- 1.10. Advise the trainee accountant of:
  - 1.10.1. the terms and conditions of his employment contract, and
  - 1.10.2. the training office policies and procedures;
- 1.11. Apply the same disciplinary, grievance and dispute resolution procedures to the trainee accountant as to any other employee;
- 1.12. Ensure that the trainee accountant is employed by the accredited training office;
- 1.13. Fulfil the obligations imposed on him by SAICA, pertaining to the training of a trainee accountant;
- 1.14. Bear the cost of fees (including late lodgement penalties) payable to SAICA and IRBA, if applicable, in terms of the training contract and any other applicable fees;
- 1.15. Inform SAICA in writing of circumstances where, in the opinion of the training officer, the trainee accountant has conducted himself in a manner that may constitute punishable conduct (also refer to Regulations 30.2 and 30.3); and
- 1.16. Make available to SAICA all documents regarding the punishable conduct of the trainee accountant, including the transcript of any disciplinary hearing where the trainee accountant was found guilty of the punishable conduct.
- 4.16-1.17. Ensure all disciplinary records are retained by the training office for a minimum period of 3 (three) years after the discharge/cancellation of a training contract.

~~4.17.1.18.~~ Notify SAICA if they resign or are no longer able to fulfil their responsibilities as training officer

~~4.18.1.19.~~ Keep login details to TCMS confidential.

## **2. Duties of the trainee accountant**

The trainee accountant must:

- 2.1. Diligently serve the training office in the profession of a CA(SA) or AGA(SA) and, where applicable, an RA;
- 2.2. Diligently pursue his studies in the theory and practice of the profession and notify the training officer immediately should he cease to be registered for a course that would lead to the eventual award of an accredited degree or an accredited bridging programme;
- 2.3. Not engage in any other business or occupation during the currency of his training contract without the express written authority of the training officer;
- 2.4. At all times keep the affairs of the training office and its clients confidential and not breach any codes of professional conduct, disciplinary rules or by-laws that apply to the profession of a CA(SA) or an AGA(SA) and, if applicable, an RA;
- 2.5. Comply with the provisions of these Regulations;
- 2.6. Comply with the training office policies and procedures;
- 2.7. Complete any timesheets ~~or other acceptable form of time-tracking as required by the training office;~~
- 2.8. Complete any assessment documents timeously and correctly as prescribed in Regulation 27; and
- ~~2.9.~~ Fully cooperate with the training officer in disclosing to SAICA any circumstances which in the opinion of the training officer may constitute punishable conduct on the part of the trainee accountant (in terms of 1.15 above) ~~and); and~~
- ~~2.9.2.10.~~ ~~Make~~ available to SAICA all information regarding disciplinary procedures in the training office ~~and/or guilty findings by a tertiary institution~~ an education institution in which the trainee accountant may have been involved, including the record of those procedures.

## ANNEXURE 4 COMPLAINTS PROCEDURE

1. Complaints in terms of Regulation 30 must be referred to SAICA in terms of this procedure:

| Name of complainant                       | Format  | SAICA's role  |
|---|---|---|
| Training officer OR<br>Trainee accountant | <ol style="list-style-type: none"> <li>1. The complaint must be referred in writing in the form of a sworn affidavit;</li> <li>2. The affidavit must contain the following information: <ul style="list-style-type: none"> <li>• Name of complainant,</li> <li>• Name of respondent/other party,</li> <li>• Name of training office; and</li> <li>• <u>Details of the complaint, together with any relevant supporting documents (including the alleged misconduct and the date/s same was committed), together with any relevant supporting documents;</u></li> <li>• <u>Details of what prejudice / potential prejudice (damages suffered by training office for alleged misconduct), if any was or could have been incurred because of the alleged misconduct; and</u></li> <li>• <u>Ensure each page is initialled or signed by both the deponent and commissioner of oaths (including supporting evidence).</u></li> </ul> </li> </ol> | <ol style="list-style-type: none"> <li>1. Upon receipt of the affidavit and supporting documents, the Secretariat will acknowledge receipt thereof.</li> <li>2. The complaint will then be forwarded to the respondent or the other party, for his response.</li> <li>3. If the Secretariat considers that there may be prima facie evidence relating to the complaint, the respondent's response together with the affidavit and supporting documents will be submitted to the relevant committee for a decision.</li> <li>4. In certain instances the respondent may be required to appear before the relevant committee to respond to the allegations against him.</li> <li>5. The training officer and the trainee accountant will be informed in writing of the decision that has been taken.</li> <li><u>6. The training officer and/or trainee accountant may be called upon at any time during the SAICA disciplinary process, to provide further information.</u></li> </ol> |

2. A training officer may make use of the template affidavit provided by SAICA.
3. If the training officer is referring a matter to SAICA that relates to a trainee accountant who has been dismissed, the affidavit must be uploaded to TCMS together with any other relevant documents to support the cancellation of the contract.
4. Where a trainee accountant is not dismissed, the affidavit and supporting documentation must be sent to SAICA's Project Director: Training at the time of the incident and/or upon finalisation of any internal/external processes relating to the incident (refer Regulation 30.2).

## ANNEXURE 5 ARBITRATION PROCESS IN THE EVENT OF A DISPUTE ABOUT A TRAINING CONTRACT

SAICA will inform the parties at least ten working days in advance of the date of the arbitration meeting.

### 1. Format of the arbitration meeting

- 1.1. Both parties, that is, the training officer and the trainee accountant, present their opening statements.
- 1.2. The training officer leads evidence and calls witnesses if necessary.
- 1.3. The trainee accountant cross-examines the training officer and the witnesses.
- 1.4. The training officer re-examines witnesses.
- 1.5. The trainee accountant presents his case, leads evidence, and calls witnesses, if necessary.
- 1.6. The training officer cross-examines the trainee accountant and the witnesses.
- 1.7. The trainee accountant re-examines the witnesses.
- 1.8. The Chairperson asks questions of clarity to both parties.
- 1.9. The Chairperson makes a ruling that is binding on both parties.

### 2. Rules governing the proceedings

- 2.1. No party is allowed legal representation at the proceedings.
- 2.2. Documentary evidence is required (substantiated with sufficient proof). Examples include, but are not limited to:
  - 2.2.1. Progress reviews/appraisals;
  - 2.2.2. Evaluations/assessments;
  - 2.2.3. Development plans; and
  - 2.2.4. Targets/standards attained.
- 2.3. The same witness may be called by both parties.
- 2.4. A witness may only be present at the hearing when giving evidence.
- 2.5. The proceedings will be in English and SAICA may provide an interpreter if informed in advance.
- 2.6. The proceedings will be minuted (not verbatim).

### 3. General information

- 3.1. Parties need to be well prepared for the meeting.
- 3.2. Parties need to bring admissible evidence to support their case.
- 3.3. Sufficient copies of documentation need to be made available for all parties.
- 3.4. The duration of the arbitration proceedings may take four hours or more.



## ANNEXURE 6 RULES FOR THE ACADEMIC TRAINEESHIP PROGRAMME

Please email Lizl Scheün, Project Manager: Education for the most current rules for the Academic Trainee Programme:

[Lizls@saica.co.za](mailto:Lizls@saica.co.za)

## ANNEXURE 7 APPEALS OF ASSESSMENT DECISIONS

### 1. Introduction

1.1. The aim of the appeals process is to ensure that trainee accountants who feel aggrieved by an assessor's decision have a mechanism that they can use to voice their disagreement with the decision.

1.2 Appeals can be brought for the following reasons:

- a. Unfair assessments;
- b. Invalid assessments;
- c. Unreliable assessments;
- d. The assessor's judgement, if the trainee accountant considers that it was biased;
- e. Inadequate expertise and experience of the assessor if it influenced the assessment; and
- f. Unethical practices.

### 2. Scope

The appeals procedure applies to all disputes in terms of the final (summative) assessment stage of the training contract of a trainee accountant.

### 3. Implementation of this policy

The registered assessor must ensure that candidates who dispute assessment decisions are given the opportunity to appeal. The training officer must ensure that the appeals process is followed.

### 4. Procedure for appeal

#### 4.1. Documentation required

Completed relevant SAICA assessment forms

### 5. Stage One – Initial discussion between the trainee accountant and the assessor

5.1. The trainee accountant must, within 3 (three) working days of the assessment decision, discuss the reasons for his appeal of the assessment decision with the assessor concerned.

5.2. The assessor must consider the reasons advanced by the trainee accountant and respond by:

5.2.1. Amending the trainee accountant's assessment record; or

5.2.2. Furnishing the trainee accountant with a clear explanation or a repeat explanation of the assessment decision following a re-evaluation of the evidence.

5.3. This should take place within 3 (three) working days of receiving the trainee accountant's appeal.

5.4. If the trainee accountant agrees with the outcome at this stage, the appeal will not proceed any further.

5.5. If the trainee accountant does not agree with the outcome of his discussion with the assessor, the appeal will proceed to Stage Two, within 5 (five) working days.

## 6. Stage Two - Conducting the appeal

- 6.1. The assessor must provide the training officer with the following documents within 3 (three) working days after the initial discussion between the trainee accountant and the Assessor:
  - 6.1.1. Completed relevant SAICA assessment forms.
- 6.2. If the assessor is also the training officer, then another assessor within the training office should fill this role.
- 6.3. If there is no other assessor within the training office, SAICA should provide an independent assessor to fill this role. The training officer (or alternate assessor) will conduct a second assessment by evaluating these documents within 5 (five) working days of receiving them.
- 6.4. In the event that the training officer (or alternate assessor) does not agree with the original assessor's assessment decision, s/he must complete the summative assessment for the trainee accountant. In this event, there is no requirement for the original assessor to amend their decision.
- 6.5. In the event that the training officer (or the alternative assessor) agrees with the original assessment decision, s/he must communicate this to the trainee accountant within 3 (three) working days of completing the second assessment.
- 6.6. Should the trainee accountant remain unhappy with the second assessment decision, the appeal must proceed to Stage Three, within 5 (five) working days.
- 6.7. The appeal must be sent to the Project Director: Training.

## 7. Stage Three

- 7.1. SAICA will, within ~~150~~ (fifteen) working days of receiving the appeal, convene a panel consisting of:
  - a. the training officer; and
  - b. the original assessor (if applicable); and
  - c. the alternative assessor (if applicable)
  - d. a SAICA external moderator; and
  - e. a member of the TPSC.
- 7.2. The SAICA external moderator and the TPSC member bear the responsibility of making the final decision.
- 7.3. The panel will consider the following documents:
  - a. Completed assessment documents;
  - b. Completed Final Assessment Forms;
  - c. Any written comments from the trainee accountant (e.g. background details); and
  - d. Any written comments from the training officer (e.g. background details).

~~7.4.~~

- ~~7.5-7.4.~~ The panel will inform the trainee accountant of its decision within ~~105~~ (ten) working days after having convened the panel. Should the final decision not agree with the original and second assessment, the external moderator will conduct the summative assessment.

- ~~7.5.~~ The panel's decision regarding the trainee accountant's appeal will be final.

- 7.6. The timelines in this stage are subject to change by SAICA should circumstances dictate, or should required role players not all be available.

## **ANNEXURE 8 PERSONAL INFORMATION PROTECTION**

SAICA values your privacy and want to be transparent about the personal information processed when interacting with you as required in terms of these Regulations.

Please refer to SAICA's [Personal Information Protection Notice](#), which provides an overview of how SAICA processes your personal information. SAICA is committed to managing and processing your personal information in accordance with the applicable privacy and information protection law provisions, which specifically provides for the lawful, fair, and transparent processing of your personal information for specified, explicit and legitimate purposes in a reasonable manner that does not infringe on your right to privacy.

Please refer to the SAICA website for SAICA's [General Data Protection and Retention Policy](#), and [Privacy Policy](#). SAICA recognises and is committed to protect your fundamental rights and freedoms, more specifically your right to privacy which includes the right to the protection against the unlawful collection, retention, dissemination, and use of personal information.