**POLICY FOR THE RECOGNITION OF OTHER
PROFESSIONAL ACCOUNTING ORGANISATIONS**

A. INTRODUCTION

1. Purpose of the recognition of other professional accounting organisations (PAOs)

1.1. SAICA awards three designations: CA(SA) (which denotes membership of SAICA) and AGA(SA) and AT(SA) (which denote associate membership of SAICA.

1.2. SAICA recognises the need to grant associate membership (the AGA designation) to those members of other PAOs that meet SAICA's competency requirements (defined for purposes of recognition at point of entry to the profession). Provision of this route to SAICA associate membership and to the right to use the designation AGA(SA) is important because it:

   a) **Is in the interests of regional and global economic co-operation**. International capital markets, global, regional and local business entities and the public sector rely on consistent and high standards of professional accountancy. AGAs(SA) have the competence to deliver service of this calibre.

   b) **Provides for mobility of individual accountants**. Mobility of individual accountants globally and regionally contributes positively to efficiency within entities, within economic sectors and ultimately within the wider economic environment.

   c) **Provides opportunity for development of appropriate and consistent standards of professional service**.

   d) **Provides a basis for co-operation between PAOs.** This is particularly important in Africa as close co-operation of PAOs within the continent will contribute positively to regional economic growth and to economic development on the continent. SAICA recognises that it also has an important role to play in Africa and that co-operation with other African PAOs is vitally important in order to meet regional objectives. The objective of the policies and procedures set out in this document is, therefore, also to foster co-operation between PAOs in Africa.

1.3. SAICA envisages that recognition is likely, in most cases, to be reciprocal (both parties evaluate and recognise each other in terms of their own recognition principles and criteria). This document, however, only addresses SAICA requirements for recognition of another PAO. Other PAOs have their own requirements to which SAICA will have to comply if mutual recognition is sought.

2. Recognition of individuals

2.1. SAICA will not accept applications from individuals for exemption from any part of SAICA's qualification processes or for registration with SAICA as an AGA(SA), unless those individuals are members of PAOs with whom SAICA has a Mutual Recognition Agreement (MRA) or a Reciprocal Membership Agreement (RMA) or a Pathways to Membership Agreement (PMA).

B. PURPOSE OF THIS DOCUMENT

1. Conditions under which associate membership of SAICA will be granted to members of other PAOs

This document sets out the conditions under which associate membership of SAICA will be granted to members of other PAOs. It is consistent with:

   a) IFAC education standards;

b) The Framework for Mutual Recognition between Specified Professional Accounting Bodies;

c) The SAICA AGA(SA) Competency Framework regarding:

    (i) knowledge, skills and attributes;

    (ii) levels of proficiency (standards);

    (iii) the nature of education and training required to achieve competence (SAICA's qualification model); and

    (iv) the objective of the AGA(SA) to accelerate progress and measure and enhance value.

2. Application of the document

This document sets out the process to be followed:

a) By PAOs seeking recognition by SAICA; and

b) By SAICA in assessing an application for recognition from other PAOs or individuals.

C. PRINCIPLES WHICH INFORM RECOGNITION

1. Consistent approach to recognition for all PAOs**:** SAICA policy is applied consistently for all PAOs which seek recognition by SAICA. This is so even though the reasons for applications by PAOs for recognition may differ (e.g. global mobility, regional development, etc.) (as referred to section 1.1 a – d)

2. Requirements for associate membership of SAICA: whether directly (through SAICA programmes of education, training and assessment) or indirectly (through recognition of other PAOs) are consistent as to competency requirements (content and standard). All new applicants for membership of SAICA are required to have developed and achieved the competencies required of an AGA(SA) on entry to the profession.

3. SAICA recognises that other PAOs may achieve SAICA's competency requirements through a process of education, work experience and assessment significantly different from those of SAICA. It is recognised that the SAICA qualification model is different from those of many other PAOs, however, SAICA acknowledges that other models are capable of equipping candidates with the required competencies.

4. In the case of PAOs which have a presence in South Africa and which offer qualification opportunities to South African residents, recognition agreements will only be considered where:

  a) There is a desire by the PAO and/or by SAICA to gain additional skills and competence for members, and

  b) The recognition agreement does not provide a less rigorous pathway to the AGA(SA) designation than that of the SAICA qualification process.

5. Recognition of other PAOs provides a basis for co-operation between PAOs. SAICA regards this to be of particular importance for the African continent. The process of recognition of other PAOs, particularly those based in Africa, should, therefore, be sufficiently flexible so as to provide a foundation for co-operation between SAICA and other PAOs with a view to attaining recognition status.

6. SAICA's policy with regard to recognition of PAOs is consistent with its guiding principles which underpin the SAICA qualification process, and in particular with the following principles:

      B1: International Education Standards

      B2: The AGA(SA) Competency Framework

      B3: Standing and Reputation of the AGA(SA)

      B4: Graduate profession

      B5: Education and Practical Experience

      B16: Access and transformation

D. ASSOCIATE MEMBERSHIP OF SAICA

1. Associate membership of SAICA and the right to use the AGA(SA) designation is accorded to:

    a) Those who have successfully completed the education, training and, where applicable, assessment, prescribed by SAICA (the AGA(SA) qualification model) and who meet SAICA requirements for continued associate membership (e.g. payment of fees, Continuing Professional Development (CPD), adherence to code of conduct).

    b) Members of other PAOs that are recognised by SAICA through application of the policies and processes detailed in this document.

    c) Associate members admitted through membership of a recognised PAO will have the same rights and obligations as members who qualify through successful completion of SAICA's own education, training and assessment programmes.

2. Registration with SAICA as an AGA(SA) does not grant such members audit rights in South Africa.

E. RECOGNITION STATUS

1. A recognised PAO may have one or more routes to membership. These may include:

1.1. Through a standard programme of education, training and assessment;

1.2. Through membership of another PAO;

1.3. Through recognition of prior learning; and

1.4. Through any other route including the 'pathways' approach used by some PAOs.

2. In recognising a PAO, SAICA will evaluate each route to membership separately. Each route to membership will be defined under the following types of agreement:

2.1. **Reciprocal Membership Agreement (RMA)** – no further education, training or assessment requirements need to be met; or

2.2. **Pathways to Membership Agreement** – further education, training and/or assessment requirements need to completed before being able to register with SAICA, or

2.3. Not recognised.

F. CONDITIONS TO BE MET FOR RECOGNITION

1. Only members of the Applicant PAO who are graduates will be included in any agreements concluded with a APO, and

2. The Applicant PAO must substantially meet the criteria set out in Appendix 3 to this Policy Document.

G. RECOGNITION STATUS

1. **Reciprocal Membership Agreement (RMA) (Fully recognised qualification route):**

Members of the PAO who complete a fully recognised qualification route as identified through the signing of an RMA may apply for associate membership of SAICA and use the designation AGA(SA) without having to complete any further education, training or assessment requirements. Working in South Africa implies that such a member, coming from another country's membership body, will undertake their own CPD to familiarise themselves with local tax and legislative requirements.

2. **Pathways to Membership Agreement (PMA) (Partially recognised qualification route):**

2.1. Members of the PAO who have completed a qualification route which is not fully recognised may apply for associate membership of SAICA only after successfully completing:

2.2. An education programme recognised by SAICA for this purpose or an degree accredited by SAICA for purposes of the AGA Designation, and/or

2.3. The Training Equivalence Assessment (TEA) or a SAICA training contract if SAICA's evaluation is that the PAOs training programme does not meet the SAICA criteria related to practical experience.

2.4. The conditions attached to the Pathways to Membership Agreement route will be clearly documented and communicated to the applicant PAO.

2.5. SAICA recognises that circumstances of applicant PAOs may vary widely and therefore retains the right to amend its requirements for partial recognition.

3. **Qualification routes which are not recognised:**

3.1. Recognition will not normally be awarded where the PAO does not substantially meet the criteria set out in Appendix 3 of this Policy. Members who qualified through a route in which the qualification programme is not recognised are, therefore, not normally able to apply for membership of SAICA without first having completed the full AGA(SA) qualification route.

H. RETENTION OF RECOGNITION STATUS

1. Once SAICA has recognised a PAO, it is expected that a close working relationship between SAICA and the recognised PAO will be established and maintained. Recognition status will be dependent on:

1.1. Renewal of recognition every five years through a review of significant changes to that PAO's qualification process (including a review of any additional qualification routes the recognised body deems appropriate).

1.2. A review by SAICA of the recognition status of a PAO at any time should it come to SAICA's attention that changed circumstances so warrant.

I.   INDIRECT RECOGNITION

1.   SAICA will not automatically grant recognition to a PAO which has a recognition/reciprocity agreement with another PAO which is recognised by SAICA.

2.   Application for recognition will only be considered using the criteria, application process and evaluation process set out in this document.

J.   STATUTORY FUNCTIONS

1.   Recognition of a PAO by SAICA entitles members of the recognised PAO to be admitted to associate membership of SAICA and to use the designation AGA(SA).

2.   Associate Membership of SAICA as an AGA(SA) entitles individuals to perform the following statutory functions:

2.1.   Compilation of financial statements for a company or close corporation (Reference: Regulation 26(1) of the Companies Act, No. 71 of 2008);

2.2.   Compilation of financial statements for any other entity such as schools/trusts/partnerships;

2.3.   Performance of an independent review for companies with a Public Interest Score below 100. (Reference: Companies Act –Regulation 29(4));

2.4.   Acting as the accounting officer for a close corporation (Reference: Section 60 of the Close Corporations Act, No. 69 of 1984);

2.5.   Acting as a Commissioner of Oaths (Reference: Justice of the Peace and Commissioner of Oaths Act, No.16 of 1963);

2.6.   Acting as the accounting officer of a school (Reference: Schools Act, No.84 of 1996);

2.7.   Acting as the accounting officer for a body corporate (Reference: Sectional Titles Act, No.95 of 1986, Annexure 8 – Prescribed Management Rules);

2.8.   Acting as the accounting officer for a non-profit organisation (Reference: Non-Profit Organisations Act, No.71 of 1997); and

2.9.   Acting as a Tax Practitioner in terms (Reference: Tax Administration Act, No 28 of 2011).

K. APPROACH TO RECOGNITION PROCESS AND CRITERIA

1.   **Flexibility**

1.1.   Recognition criteria and the recognition process should be sufficiently flexible to accommodate the qualification processes of applicant PAOs which may be significantly different from those of SAICA. The over-riding consideration is that the education, training and assessment programmes of the applicant should equip candidates with competencies, qualities and skills that are substantially the same as those required of an AGA(SA) on entry to the profession.

1.2.   Responsiveness to the circumstances of the individual PAO and flexibility should not be interpreted to

mean that all recognition criteria will not be fully applied. All recognition criteria will be applied, but in the context of the qualification model of the applicant PAO.

2. The SAICA AGA(SA) Competency Framework

2.1. The AGA(SA) Competency Framework identifies the specific competencies and pervasive qualities and skills that an AGA(SA) should demonstrate at entry point to the profession. The AGA(SA) Competency Framework also places competencies within the context of SAICA expectations regarding associate membership. The AGA(SA) Competency Framework not only identifies competencies but also describes the standards of competence (levels of proficiency) to be achieved.

2.2. With regard to standards of competence it is acknowledged that a description of standard is unlikely to result in comprehensive insight into the standards required by SAICA. SAICA recognises, therefore, that description of standard is supported by interpretation of standard through its accredited undergraduate programme and through the application of assessment criteria in training (work place assessment).

L. RECOGNITION CRITERIA

1. Recognition criteria are divided into three categories:

1.1. Institutional

1.2. Education programme

1.3. Practical experience

2. The recognition criteria for each category are as follows (details as to evidence to be provided in addition to a self-evaluation of each criterion are provided in Appendix 3):

M. APPLICATION FOR RECOGNITION

1. Applications for recognition will only be accepted from PAOs.

2. Process prior to submission of a formal application for accreditation:

SAICA requires applicant PAOs to indicate in writing an interest in making application for recognition. This must be followed by a formal meeting between representatives of SAICA and the applicant PAO in order to:

a) Provide SAICA with an opportunity to ensure that there is full understanding of SAICA's AGA(SA) Competency Framework, qualification model, of the application process and of the recognition criteria.

b) Provide SAICA with an opportunity to understand the circumstances of the applicant PAO and particularly its Competency Framework and qualification model.

c) Provide an opportunity for SAICA and the applicant PAO to explore ways in which to co-operate with a view to ensuring that the formal application is comprehensive and complete and to explore other opportunities for co-operation.

d) Provide an opportunity for SAICA and the applicant PAO to explore ways in which to co-operate with a view to ensuring that the formal application is comprehensive and complete and to explore

other opportunities for co-operation.

3. The formal application for recognition

3.1. Applications for recognition must:

a) Address every recognition criterion. Each criterion must be supported by the relevant 'sources of information' (Refer to recognition criteria in Appendix 3, column 3). Where such sources of information are not available applicants must provide appropriate replacement sources.

b) Provide sufficient information for SAICA to evaluate the extent to which each criterion is addressed. This may require the submission of supporting material in addition to the sources of information referred to above.

c) Provide a detailed self-evaluation for each criterion. A self-evaluation requires an explicit statement from the applicant related to each aspect of each criterion and which is supported by reasoned reference to relevant practices and policies of the applicant.

d) Address the Competency Framework by:

   (i) providing detail of courses in the education programme which address competencies;

   (ii) providing detail of the manner in which work experience addresses competencies;

   (iii) explaining how the education and work experience programmes complement each other in addressing competencies;

   (iv) providing full insight into the nature and standard of assessment in the education and work experience programmes (e.g. examination papers, mark plans, marked scripts, adjudication policy, assessment of work experience);

   (v) providing a detailed self-evaluation which includes:

- self-evaluation of competencies addressed in the qualification model of the applicant against the comparable SAICA AGA(SA) programme and Competency Framework

- self-evaluation of standard of competence demanded in the qualification model of the applicant, against standards demanded in SAICA examinations and assessment in training (work experience).

3.2. In preparing the application for recognition and in particular the self-assessment, applicants should be mindful that SAICA does not require an exact equivalence to its own programmes and standards. SAICA will evaluate the application in its entirety in addition to evaluation of each criterion.

N. EVALUATION BY SAICA

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1. Recognition team

1.1. A recognition team will be appointed by SAICA for each application for recognition. The team will be constituted in a manner which is responsive to the circumstances of the applicant PAO. Members of the team will have the experience and expertise which allows for flexibility in evaluation of the criteria and of the application in its entirety.

1.2. SAICA recognises that assessment in the case of many recognition criteria requires that professional judgement be exercised. SAICA accepts that many criteria cannot be entirely objectively assessed (e.g.

standard of examinations) and, therefore, that team members must be sufficiently experienced and aware of SAICA requirements in order to be able to exercise judgement. The recognition team will be selected accordingly.

2. The purpose of SAICA's evaluation

The purpose of SAICA's evaluation is to establish whether:

2.1. The PAO meets the criteria set out in Annexure 3 of SAICA's Policy for the Recognition of Other Professional Bodies; and

2.2. The members of the PAO achieve substantially the same competencies, qualities and skills described in the Competency Framework for an AGA(SA) on entry to the profession.

3. Reporting

3.1. The recognition team will provide a detailed report to the IPD committee. The IPD[1] will make a final decision as to recognition.

3.2. A detailed report will be provided to the applicant.

4. Engagement with the PAO

4.1. It is envisaged that, depending upon circumstances, the recognition team may engage with the applicant directly or recommend to the secretariat that it engage with the applicant:

a) Before the formal application is submitted; and

b) During the course of evaluation of the application.

4.2. Engagement with the applicant in this manner may provide a valuable avenue for co-operation between PAOs (refer section 2).

5. Overall evaluation

5.1. Overall evaluation of an application for recognition must ensure that members of the applicant PAO:

a) Possess substantially the same competencies, qualities and skills described in the Competency Framework for an AGA(SA) on entry to the profession;

b) Are graduates, i.e. a holder of a university degree equivalent to a three-year South African Bachelor's degree and have had structured work experience and have been subjected to formal assessment which is informed by the Competency Framework as to content and standard (work place assessment);

c) If not all members of the Applicant PAO are not graduates, only those members of the PAO who are graduates will be included in the agreement concluded with the PAO.

d) Are members of a PAO which has met the institutional requirements.

5.2.   Any deviation from the requirements of the Competency Framework insofar as content is concerned should be a matter of formal IPD committee policy. In this regard current IPD policy provides for substitution of South African Law (commercial, company, taxation) with that of the country in which the applicant PAO is located.

6.   Recognition status

The IPD Committee will make a final decision as to recognition status. An applicant PAO may be:

a)   Fully recognised (Reciprocal Agreement); or

b)   Partially recognised (Pathways to Membership Agreement); or

c)   Not recognised. In this case the IPD may direct that there be further engagement with the applicant with a view to addressing matters which inhibit the granting of full or partial recognition. This may be done through a formal Memorandum of Understanding.

O. COSTS

The applicant may be required to pay an application fee. This fee is payable after the meeting between SAICA and the applicant referred to in Paragraph N.

APPENDIX 2 – GUIDING PRINCIPLES APPLICABLE TO THE RECOGNITION OF OTHER PAOs

B1	The qualification model should be in accordance with International Accounting Education Standards of.
B2	The qualification model should provide a delivery structure for education, training and assessment best suited to the acquisition of the pervasive qualities and specific competencies identified in the Competency Framework.
B3	All AGAs(SA) are required to hold a first degree. There is no requirement as to the nature of this degree. (Refer B.18).

APPENDIX 3 – DETAILED RECOGNITION CRITERIA

A. INSTITUTIONAL

Criterion A.1	The PAO demonstrates a commitment to the public interest through disciplinary procedures over members
Indicators	The PAO has sufficient and appropriate resources and capacity to investigate alleged improper conduct, conduct disciplinary proceedings and impose appropriate sanctions
Evidence	a) The code of ethical conduct; b) A description of the disciplinary policies and procedures of the PAO relating to complaints lodged, investigations, hearings and sentencing.

Criterion A.2	The PAO demonstrates a commitment to the public interest through technical support and guidance to its members.
Indicators	The PAO provides technical support and guidance to its members
Evidence	a) Details relating to the technical expertise employed by the PAO in the provision of technical guidance and support to its members. b) Information about all technical guidance rendered to members during the past 12 months. c) Mechanisms through which the need for guidance is identified.

Criterion A.3	The PAO has implemented a Continuing Professional Development (CPD) policy.
Indicators	The PAO ensures that all its members are subject to a mandatory programme of CPD as an integral component of continued membership of the PAO.
Evidence	a) The CPD requirements for continued membership b) The requirements for maintenance of CPD records c) How compliance with CPD requirements are monitored d) The effect of non-compliance with CPD requirements on membership

Criterion A.4	The PAO is independent, self-governing and regulates certain activities of its members.
Indicators	1. The PAO has Bye-laws, Rules and Regulations. 2. The PAO is responsible for the setting of rules, regulations and standards for members in areas which might include audit, investment business, insolvency, professional indemnity insurance and issue of practising certificates. 3. The PAO provides practice review in areas such as audit, tax and accounting or the PAO is recognised or accredited by a Regulator to regulate its members
Evidence	a) Charter or Constitution of the PAO b) Bye-laws of the PAO c) Details of the PAOs practice review process (if applicable) d) Information about the Regulator that recognises or accredits the PAO to regulate its members

Criterion A.5	The PAO is recognised internationally.
Indicators	1. The PAO is a member in good standing with IFAC 2. The PAO works collaboratively with other institutes/bodies

Criterion A.5	The PAO is recognised internationally.	
	3. The PAO works with international standards bodies 4. The PAO is actively engaged in the formulation of accounting and auditing standards in consultation with standard setting groups 5. The PAO has a close working relationship with government and government agencies 6. The PAO has mutual recognition agreements with other PAOs/bodes whose members are pre-eminent in the audit market	
Evidence	a) Confirmation that the PAO is a member in good standing with IFAC b) Information about how the PAO works collaboratively with other institutes/bodies c) Information about how the PAO works with international standards bodies or is engaged in the formulation of accounting and auditing standards in consultation with standard setting groups d) Information about the PAO's close working relationship with government and government agencies e) Details of all other PAOs with whom the PAO has formal and informal agreements for full or partial recognition or reciprocity	

Criterion A.6	The PAO is a legally constituted entity.
Indicators	The PAO operates under a national legal or regulatory framework
Evidence	Information about the legal or regulatory framework under which the PAO operates

Criterion A.7	The PAO has the necessary human and financial resources to undertake its functions.
Indicators	The PAO has enough staff and sufficient financial resources to carry out the functions of a professional body
Evidence	a) A high-level organogram of the executive structure of the PAO b) Most recent audited annual financial statements

B. EDUCATION PROGRAMME

Criterion B.1	The PAO accredits academic programmes or awards exemptions for its academic programme.
Indicators	1. The PAO accredits university accounting, business and other relevant programmes (in recognition that some bodies provide significant elements of the education programme through universities) OR 2. The PAO awards exemptions for its education programme based on candidates' academic qualifications
Evidence	a) Processes applicable to the accreditation and monitoring of academic programmes OR b) Processes applicable to applications for exemptions

Criterion B.2	The PAO maintains high entrance standards to the academic programme.
Indicators	The PAO meets the requirements of IES 1
Evidence	a) Minimum entry requirements to the education programme b) Pass rates applicable to the academic programme c) How the PAO meets the requirements of IES1

Criterion B.3	The academic programme is delivered or accredited by the PAO.

Indicators	1. The PAO actively participates in the academic programme (through developing material, delivering the programme or accrediting the programme)
	2. The PAO has robust quality assurance processes in place to ensure appropriate mechanisms for influencing and assessing tuition whether it is delivered by the body, universities or other tuition providers.
	3. The PAO has established accreditation and monitoring processes which encapsulate
	    a) The aims and objectives of the programme.
	    b) The level and quality of resources, particularly staffing and learning, available to the process.
	    c) The design and ongoing development of the curriculum both in terms of the course structure and individual subject content and focus.

Evidence	a) If the programme is designed or delivered by the PAO:
	    • Information about quality control process over the development of material
	    • Copies of examination regulations and policies
	    • Copies of internal process documentation
	    • Information about arrangements for liaison and feedback between tutors and the PAO
	b) If the programme is accredited by the PAO:
	    • Details of the accreditation and monitoring process
	    • Copies of the accreditation criteria
	    • Information about annual reporting requirements

Criterion B.4	The academic programme has well-defined objectives and achieves the learning outcomes; incorporating: a) The application and integration of ethics, knowledge and skills in core subject areas; b) The integration of skills and topics in each core subject area; and c) A multi-disciplinary approach across core subject areas.
Indicators	The PAO meets the requirements of IES 2, 3 and 4
Evidence	a) Competency Framework b) Learning outcomes c) Learning materials d) Teaching and assessment strategy

Criterion B.5	The academic programme ensures the attainment of higher level intellectual skills.
Indicators	Candidates are able to – 1. apply technical knowledge in an analytical and practical manner; 2. integrate diverse areas of knowledge and skills to consider broad business issues; 3. identify and analyse information relevant to a particular problem; 4. identify and define problems and rank them in the order in which they need to be addressed; 5. evaluate alternatives, propose practical solutions and understand the role of judgement in dealing with these; 6. communicate clearly and effectively by formulating recommendations in a concise and logical fashion; and 7. exercise professional judgement.
Evidence	Guidelines and training materials for facilitators/tutors

Criterion B.6	The PAO maintains high standards over the recognition of exemptions from the academic programme for partially and fully qualified individuals from other PAOs.
Indicators	The PAO has a written protocol for quality assurance that details objectives, processes and procedures, quality standards, measures of achievements, monitoring arrangements and implementation of findings.
Evidence	Copies of the PAO's policies and processes for granting exemptions from any or all of the Institute's qualification process

C. PRACTICAL EXPERIENCE REQUIREMENTS

Criterion D.1	Practical Experience is obtained with approved (authorised) training employers or equivalent (e.g. work experience is verified)
Indicators	An authorisation process is undertaken by the PAO to assess and confirm that: 1. Appropriate work experience is provided in a progressive structure to facilitate professional development. 2. Work experience takes place in an appropriate working environment. 3. Training employers have 4. appropriate mentoring and review arrangements are in place. 5. support and comply with the PAO's (e.g. study leave etc.). 6. demonstrate a commitment to ethical operation and inculcation of ethical values. 7. support Continuing Professional Development. 8. The PAO has made arrangements for periodic review of authorised training organisations.
Evidence	a) Regulations and policies governing training b) Protocols for approval of training offices/supervisors c) Information about the guidance and support provided to training offices/supervisors

Criterion D.2	Practical experience includes work being undertaken under the supervision of a practical experience supervisor and/or mentor who is a member of the PAO, or a reciprocal member body throughout the period of work experience

Indicators	1. The person responsible for training or counselling (i.e. the practical experience supervisor or mentor)
	   a) has ensured that candidates are familiar with the relevant PAOs requirements for professional conduct and behaviour.
	   b) has been briefed by the PAO and is familiar with that Institutes practical experience guidelines
	2. Limits are in place on the number of candidates a person responsible for training or a counsellor (mentor) is allowed to supervise.

Evidence	Training records of a sample of five candidates

Criterion D.3	Practical experience is obtained within an environment that supports the development of professional ethics and values.
Indicators	1. Candidates are made aware by the person responsible for training or counsellor (mentor) of the importance of the ethical dimension of the work being undertaken 2. Candidates are given the opportunity to discuss ethical issues with other colleagues
Evidence	Information on how the PAO monitors that candidates gain experience in an environment that supports the development of professional ethics and values.

Criterion D.4	The PAO requires candidates to complete sufficient practical experience by the end of the Initial Professional Development period.
Indicators	1. The practical experience period is of at least three years' duration or equivalent 2. The person responsible for training or the counsellor (mentor) conducts appropriate assessment and review of the candidate's progress and maintains appropriate experience records 3. The PAO inspects these experience records
Evidence	Information about the practical experience requirements for admission to membership of the PAO

Criterion D.5	Practical experience must develop breadth, depth and progression in specified competencies over the length of the training period so that candidates are able to demonstrate the prescribed core values, technical competence and skills outcomes

Indicators	1. Candidates meet the competence requirements
	2. Candidates are provided with appropriate training and instruction by the approved training organisation.
	3. The training office provides
	    a) a structured work environment
	    b) systematic review procedures against criteria/outcomes
	    c) work assignments involving greater depth and complexity over time, mirroring the progress in the education programme and the achievement of specific work outcomes.
	    d) work experience conforming to the Institute's specified requirements to enable admission to membership.
	4. Secondment arrangements are facilitated to address any deficiencies and such arrangements are properly supervised and controlled.

Evidence	Information about how the PAO ensures that the training office provides: a) a structured work environment b) systematic review procedures against criteria/outcomes c) work assignments involving greater depth and complexity over time, mirroring the progress in the education programme and the achievement of specific work outcomes. a) work experience conforming to the Institute's specified requirements to enable admission to membership.

Criterion D.6	Practical Experience is recorded in a consistent form and is supported by verifiable evidence.
Indicators	1. The PAOs work experience requirements are defined and fully documented. 2. The Institute complies with the requirements of IES 5 3. Candidates maintain appropriate records to document experience, with appropriate review by a person responsible for training or counsellor (mentor). 4. Records are maintained by the training office and are available for review by Institute.
Evidence	a) Information about how the PAO ensures that candidates maintain appropriate records to document experience, with appropriate review by a person responsible for training or counsellor (mentor). b) Information about how the PAO ensures that records are maintained by the training office and are available for review by Institute.

Criterion D.7	Periodic reviews of practical experience are undertaken by the appropriate person (practical experience supervisor)
Indicators	A review process being conducted, ideally twice yearly, with written record maintained.
Evidence	Information about reviews conducted by the PAO of training offices, with written record maintained.

Criterion D.8	Appropriate assessment activities are established by the Institute to assess that sufficient practical experience has been completed and the appropriate professional competence developed
Indicators	Final assessment taking place towards the end of the training period.
Evidence	Information about the work-place assessment activities established by the PAO to assess that sufficient practical experience has been completed and the appropriate professional competence developed

Criterion D.9	Maintains robust systems for recognising or crediting prior practical experience.
Indicators	A written protocol for quality assurance that details objectives, processes and procedures, quality standards, measures of achievements, monitoring arrangements and implementation of findings of prior practical experience.
Evidence	Policies and processes for recognising or crediting prior practical experience

APPENDIX 4 – GUIDANCE FOR SUBMISSION OF INFORMATION

Please provide the documents listed below, using the reference provided. (Please do not just refer a website).

A. INSTITUTIONAL

Criterion	Reference	Documents to be submitted
Criterion A.1	A.1 a)	The code of ethical conduct
	A.1 b)	A description of the disciplinary policies and procedures of the PAO relating to complaints lodged, investigations, hearings and sentencing.

Criterion	Reference	Documents to be submitted
Criterion A.2	A.2 a)	Details relating to the technical expertise employed by the PAO in the provision of technical guidance and support to its members.
	A.2 b)	Information about all technical guidance rendered to members during the past 12 months.
	A.2 c)	Mechanisms through which the need for guidance is identified.

Criterion	Reference	Documents to be submitted
Criterion A.3	A.3 a)	The CPD requirements for continued membership
	A.3 b)	The requirements for maintenance of CPD records
	A.3 c)	How compliance with CPD requirements are monitored
	A.3 d)	The effect of non-compliance with CPD requirements on membership

Criterion	Reference	Documents to be submitted
Criterion A.4	A.4 a)	Evidence that the PAO is the pre-eminent body for audit in that country (if applicable)
	A.4 b)	Number of qualified auditors in that country, showing how many of these are members of the PAO
	A.4 c)	Details of which national and international policy and standard-setting bodies the PAO or its members serve

Criterion	Reference	Documents to be submitted
Criterion A.5	A.5 a)	Charter or Constitution of the PAO
	A.5 b)	Bye-laws of the PAO
	A.5 c)	Details of the PAOs practice review process (if applicable)
	A.5 d)	Information about the Regulator that recognises or accredits the PAO to regulate its members

Criterion	Reference	Documents to be submitted
Criterion A.6	A.6 a)	Confirmation that the PAO is a member in good standing with IFAC
	A.6 b)	Information about how the PAO works collaboratively with other institutes/bodies
	A.6 c)	Information about how the PAO works with international standards bodies or is engaged in the formulation of accounting and auditing standards in consultation with standard setting groups
	A.6 d)	Information about the PAO's close working relationship with government and government agencies
	A.6 e)	Details of all other PAOs with whom the PAO has formal and informal agreements for full or partial recognition or reciprocity

Criterion	Reference	Documents to be submitted
Criterion A.7	A.7 a)	Information about the legal or regulatory framework under which the PAO operates

| Criterion A.8 | A.8 a) | A high-level organogram of the executive structure of the PAO |
| | A.8 b) | Most recent audited annual financial statements |

B. PROFESSIONAL EDUCATION PROGRAMME combined academic study and professional competence programme)

Criterion	Reference	Documents to be submitted

Criterion B.1	B.1 a)	Processes applicable to the accreditation and monitoring of academic programmes
	OR	
	B.1 a)	Processes applicable to applications for exemptions

Criterion B.2	B.2 a)	Minimum entry requirements to the professional education programme
	B.2 b)	Pass rates applicable to the professional education programme
	B.2 c)	How the PAO meets the requirements of IES1

| Criterion B.3 | B.3 a) | Information about the recognition of the qualification within a PAO's national jurisdiction |
| | B.3 b) | Information about the involvement of senior accounting academics and senior accounting professionals in design, delivery and quality management of the programme |

Criterion B.4	**If the programme is designed or delivered by the PAO:**	
	B.4 a)	Information about quality control process over the development of material
	B.4 b)	Copies of examination regulations and policies
	B.4 c)	Copies of internal process documentation
	B.4 d)	Information about arrangements for liaison and feedback between tutors and the PAO
	OR	
	If the programme is accredited by the PAO:	
	B.4 a)	Details of the accreditation and monitoring process
	B.4 b)	Copies of the accreditation criteria
	B.4 c)	Information about annual reporting requirements

Criterion B.5	B.5 a)	Competency Framework
	B.5 b)	Learning outcomes
	B.5 c)	Learning materials
	B.5 d)	Teaching and assessment strategy

| Criterion B.6 | B.6 a) | Guidelines and training materials for facilitators/tutors |

| Criterion B.7 | B.7 a) | Policies and processes for granting exemptions from any or all of the Institute's qualification process |

C. ASSESSMENT

Criterion	Reference	Documents to be submitted
Criterion C.1	C.1 a)	Information about the PAOs assessment strategy
	C.1 b)	Copies of the PAO's policies for the setting, marking and adjudication or moderation of the examination
	C.1 c)	Copies of the PAO's final assessments or examination papers for the past three years
	C.1 d)	Copies of the examiners' comments relating to the above final assessments or examination papers
	C.1 e)	Examination throughput statistics relating to the above final assessments or examination papers

Criterion	Reference	Documents to be submitted
Criterion C.2	C.2 a)	Information about the protocols for the setting and marking of papers
	C.2 b)	Reports on pass marks/pass rates
	C.2 c)	Copies of the guidelines to examiners/reviewers and markers
	C.2 d)	Information about how the feedback from examiners, markers, facilitators and candidates is evaluated.

Criterion	Reference	Documents to be submitted
Criterion C.3	C.3 a)	A mapping document showing links between the examination papers and syllabus
	C.3 b)	Information on the process whereby examination results are determined

Criterion	Reference	Documents to be submitted
Criterion C.4	C.4 a)	Assessment protocols and reporting to governing committees
	C.4 b)	Examination regulations
	C.4 c)	Candidate Examination Handbook
	C.4 d)	Information on administrative procedures relating to security of assessment materials

Criterion	Reference	Documents to be submitted
Criterion C.5	C.5 a)	Document setting out the competence areas to be assessed

Criterion	Reference	Documents to be submitted
Criterion C.6	C.6 a)	Document setting out the protocol for design of assessments

Criterion	Reference	Documents to be submitted
Criterion C.7	C.7 a)	The organisational structure for the examination process
	C.7 b)	Strategy for IT and the training of staff

D. PRACTICAL EXPERIENCE REQUIREMENTS

Criterion	Reference	Documents to be submitted

Criterion	Reference	Documents to be submitted
Criterion D.1	D.1 a)	Regulations and policies governing training
	D.1 b)	Protocols for approval of training offices/supervisors
	D.1 c)	Information about the guidance and support provided to training offices/supervisors

Criterion	Reference	Documents to be submitted
Criterion D.2	D.2 a)	Training records of a sample of five candidates

Criterion	Reference	Documents to be submitted
Criterion D.3	D.3 a)	Information on how the PAO monitors that candidates gain experience in an

		environment that supports the development of professional ethics and values.

Criterion D.4	D.4 a)	Information about the practical experience requirements for admission to membership of the PAO

Criterion D.5	D.5 a)	Information about how the PAO ensures that the training office provides: a) a structured work environment b) systematic review procedures against criteria/outcomes c) work assignments involving greater depth and complexity over time, mirroring the progress in the education programme and the achievement of specific work outcomes. d) work experience conforming to the Institute's specified requirements to enable admission to membership.

Criterion D.6	D.6 a)	Information about how the PAO ensures that candidates maintain appropriate records to document experience, with appropriate review by a person responsible for training or counsellor (mentor).
	D.6 b)	Information about how the PAO ensures that records are maintained by the training office and are available for review by Institute.

Criterion D.7	D.7 a)	Information about reviews conducted by the PAO of training offices, with written record maintained.

Criterion D.8	D.8 a)	Information about the work-place assessment activities established by the PAO to assess that sufficient practical experience has been completed and the appropriate professional competence developed

Criterion D.9	D.9 a)	Policies and processes for recognising or crediting prior practical experience

Version control:

1 December 2022	Prepared by Adri Kleinhans