



POLICY FOR THE RECOGNITION OF OTHER PROFESSIONAL ACCOUNTING ORGANISATIONS

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A. INTRODUCTION

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

- 1.1. SAICA recognises the need to grant membership to those members of other PAOs that meet SAICA competency requirements (defined for purposes of recognition at point of entry to the profession). Provision of this route to SAICA membership and to the right to use the designation CA(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. CAs(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.
- 1.2. 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 a CA(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).

3. SAICA as a member of GAA

- 3.1. SAICA is a member of the GAA (Global Accounting Alliance). Specified members of the GAA have developed a Framework for Recognition between PAOs (certain GAA members are currently not party to this Framework). This Framework has enabled the recognition between the member bodies of GAA and has stimulated close co-operation between member bodies on matters related to competency requirements for chartered accountants. Mutual recognition within the GAA has provided individuals with extensive opportunity for global mobility. This has proved highly advantageous for individuals but more importantly has contributed positively to efficiencies within global business entities.
- 3.2. Policies and procedures set out in this document are consistent with the Framework for Mutual Recognition between Professional Accounting Bodies. However, the evaluation of a PAO and its qualifications and the decision to enter into a new recognition agreement with a body remains the responsibility of each of the other GAA bodies. Thus any recognition agreement which SAICA enters into does not apply automatically to other GAA member bodies.
- 3.3. SAICA recognises, however, 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.

B. PURPOSE OF THIS DOCUMENT

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

This document sets out the conditions under which 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 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 CA(SA) as a leader with a very specific background in professional accountancy.

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.).
2. Requirements for 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 achieved the competencies required of a CA(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 CA(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 Competency Framework

B3: Standing and Reputation of the CA(SA)

B4: Graduate profession

B5: Education and Practical Experience

B13: Flexibility in delivery of postgraduate education

B16: Access and transformation

D. MEMBERSHIP OF SAICA

1. Membership of SAICA and the right to use the CA(SA) designation is accorded to:
 - a) Those who have successfully completed the education, training and assessment prescribed by SAICA (the SAICA qualification model) and who meet SAICA requirements for continued 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) 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. SAICA membership does not automatically grant such members audit rights in South Africa. If individuals wish to practise as a registered auditor, they need to contact the Independent Regulatory Board for Auditors at www.irba.co.za.

E. CONDITIONS TO BE MET FOR RECOGNITION

1. The Applicant PAO must meet the criteria set out in Appendix 3 to this Policy Document;
2. The members of the Applicant PAO must achieve substantially the same competencies, qualities and skills described in the Competency Framework for a CA(SA) on entry to the profession; and
3. The Applicant PAO's examinations must be substantially equivalent to SAICA's Qualifying Examinations (ITC and APC).

F. 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. **Mutual Recognition Agreement (MRA)¹⁾** – no further professional education, training or examination requirements need to be met; or
 - 2.2. **Reciprocal Membership Agreement (RMA)** – no further professional education, training or examination requirements need to be met; or
 - 2.3. **Pathways to Membership Agreement** – further professional education, training and/or examination requirements need to be completed before being able to register with SAICA, or
 - 2.4. Not recognised.
3. **Mutual Recognition Agreement (MRA) and 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 a Mutual Recognition Agreement (MRA) or Reciprocal Membership Agreement (RMA), may apply for membership of SAICA and use the designation CA(SA) without having to complete any further professional education, training or examination 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.
4. **Pathways to Membership Agreement (PMA) (Partially recognised qualification route):**
- 4.1. Members of the PAO who have completed a qualification route which is not fully recognised may apply for membership of SAICA only after successfully completing **either or both of:**
 - a) **The Professional Programme and the APC**, if SAICA's evaluation is that the PAO's programme -
 - (i) does not achieve substantially equivalent competencies as those determined in the SAICA Competency Framework, and/or
 - (ii) the programme's professional assessments are not substantially equivalent to those of SAICA.
 - b) **A training contract through a training office accredited by SAICA**, if SAICA's evaluation is that the PAOs programme does not meet the SAICA criteria related to practical experience.
 - 4.2. The conditions attached to the Pathways to Membership Agreement route will be clearly documented and communicated to the applicant PAO.
 - 4.3. SAICA recognises that circumstances of applicant PAOs may vary widely and therefore retains the right to amend its requirements for partial recognition.

^{1 1} This is reserved for use where SAICA has agreements with countries that substantially follow the route to qualification that SAICA follows. (e.g. ICAN and ICAZ)

- 4.4. Members of a professional body whose qualification route is partially recognised are normally required to complete the various components of the SAICA qualification process before they will be considered for SAICA membership (refer section 4.1).
- 4.5. However, where an individual applicant who is a member of a professional body that is partially recognised by SAICA, is able to show that he/she meets the competency requirements of the SAICA Competency Framework, membership of SAICA may be granted without completing any further components of the SAICA qualification process. In these circumstances SAICA's Recognition Panel will assess the competence of the individual. The Panel will require evidence of competence to be submitted which may take the form of:
- a) Academic transcripts
 - b) Details of work experience
 - c) Portfolio of work
 - d) Evidence from employers and associates
 - e) Self-evaluation of competence by the applicant
 - f) Any other relevant evidence
- 4.6. The Recognition Panel will determine processes and procedures applicable to individual applicants.
- 4.7. Appeals
- 4.7.1. Applicants may appeal the Recognition Panel's decision to the IPD, subject to the following:
- a) The appeal must clearly and completely set out the grounds for a further review, including such supporting evidence that the Candidate may consider necessary;
 - b) A review will only be considered if the Candidate can provide evidence that -
 - the Panel's decision was based on procedural unfairness; and/or
 - that the members of the Panel did not apply their minds in coming to a decision.
- 4.7.2. In the event that the IPD upholds the application for a further review, the IPD will constitute a new Panel to conduct an interview with the Candidate to consider the nature and quality of his/her experience, to establish whether the Candidate meets the competency requirements of the SAICA Competency Framework, in order that the Candidate may either -
- a) be exempt from the requirement to write the APC, OR
 - b) be granted membership of SAICA without completing any further components of the SAICA qualification process.
- 5. Qualification routes which are not recognised:**
- 5.1. Recognition will not normally be awarded where -
- a) The professional competence programme does not reach post-graduate level, or
 - b) The PAO does not substantially meet the criteria set out in Appendix 3 of this Policy.
- 5.2. 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 SAICA qualification route.

G. 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:
2. 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).
3. 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.

H. 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.

I. STATUTORY FUNCTIONS

1. Recognition of a PAO by SAICA entitles members of the recognised PAO to be admitted to membership of SAICA and to use the designation CA(SA).
2. Membership of SAICA does not necessarily entitle individuals to carry out statutory functions in South Africa. Where statutory functions are administered by other institutions (e.g. the Independent Regulatory Board for Auditors (IRBA) has the responsibility for auditing within South Africa), individuals or member bodies must make independent application to these institutions should they seek to carry out these functions.
3. SAICA is currently the only PAO accredited by the IRBA and only its members who meet IRBA's requirements have audit rights in South Africa. Individuals are required to register personally with the IRBA. Where members of a PAO recognised by SAICA seek audit rights, SAICA will cooperate with the recognised PAO to this end. It should be noted, however, that the IRBA has sole jurisdiction and statutory responsibility with regard to audit rights in South Africa. Of particular relevance to members of PAOs recognised by SAICA, is that the IRBA requires residence in South Africa for registration as an auditor.
4. Membership of SAICA entitles individuals to perform the following statutory functions:
 - 4.1. Compilation of financial statements for a company or close corporation (Reference: Regulation 26(1) of the Companies Act, No. 71 of 2008);
 - 4.2. Compilation of financial statements for any other entity such as schools/trusts/partnerships;
 - 4.3. Performance of an independent review for companies with a Public Interest Score below 100. (Reference: Companies Act –Regulation 29(4));
 - 4.4. Acting as the accounting officer for a close corporation (Reference: Section 60 of the Close Corporations Act, No. 69 of 1984);
 - 4.5. Acting as a Commissioner of Oaths (Reference: Justice of the Peace and Commissioner of Oaths Act, No.16 of 1963);

- 4.6. Acting as the accounting officer of a school (Reference: Schools Act, No.84 of 1996);
- 4.7. Acting as the accounting officer for a body corporate (Reference: Sectional Titles Act, No.95 of 1986, Annexure 8 – Prescribed Management Rules);
- 4.8. Acting as the accounting officer for a non-profit organisation (Reference: Non-Profit Organisations Act, No.71 of 1997); and
- 4.9. Acting as a Tax Practitioner in terms (Reference: Tax Administration Act, No 28 of 2011).

J. 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 a CA(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 Competency Framework

- 2.1. The Competency Framework identifies the specific competencies and pervasive qualities and skills that a CA(SA) should demonstrate at entry point to the profession. The Competency Framework also places competencies within the context of SAICA expectations regarding membership. The 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 formal examinations (ITC and APC) and through the application of assessment criteria in training (work place assessment).
- 2.3. In its approach to recognition of other PAOs SAICA bases its recognition process not only on the Competency Framework but also on standards required in its assessments (ITC, APC, and training).

3. Recognition criteria: Global Accounting Alliance (GAA)

SAICA has long been a member of the GAA and has mutual recognition agreements in place with most GAA member bodies. These agreements are, in most cases, of long standing and based upon reciprocal assessments through the Framework for Mutual Recognition between Professional Accounting Bodies referred to in Section 1. The criteria included in the Framework provide the basis for the recognition criteria identified in this document (refer Section 9) but are supported by the competency expectations set out in the SAICA Competency Framework and the standard of competence described in the Competency Framework and illustrated in the ITC and APC and in assessment in training (work place assessment).

K. RECOGNITION CRITERIA

1. Recognition criteria are divided into four categories:
 - 1.1. Institutional
 - 1.2. Professional education programme (a combination of (1) Academic study and (2) the PAOs Professional Competence Programme)
 - 1.3. Assessment
 - 1.4. 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).

L. 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 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.

3. The formal application for recognition

2.1. 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 programmes and the 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).

2.2. 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.

M. EVALUATION BY SAICA

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;
- 2.2. The members of the PAO achieve substantially the same competencies, qualities and skills described in the Competency Framework for a CA(SA) on entry to the profession; and
- 2.3. The PAO's examinations are substantially equivalent to SAICA's Qualifying Examinations (ITC and APC).

3. Reporting

- 3.1. The recognition team will provide a detailed report to the IPD committee. The IPD 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 a CA(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 and is consistent with the standard of assessment exhibited by SAICA through its ITC and APC and through its assessment in training (work place assessment);
 - c) 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 (knowledge lists) 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 (Mutual Recognition Agreement or 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.

N. 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 a Section 11.1 but before submission of the formal application for recognition.

APPENDIX 1 – LIST OF CURRENTLY ACCREDITED BODIES

A. Reciprocal Membership Agreements (RMA): No further education, training or examination requirements need to be met

Country	PAO	Recognition status
Australia and New Zealand	Chartered Accountants Australia and New Zealand (CAANZ)	Full recognition: Full qualification route through homebody only
Canada	CPA Canada (CICA)	Full recognition: Full qualification route through homebody only
England and Wales	Institute of Chartered Accountants of England and Wales (ICAEW)	Full recognition: Full qualification route through homebody only Also refer to paragraph 3 of this Appendix
Hong Kong	Hong Kong Institute of Certified Public Accountants (HKICPA)	Full recognition: Full qualification route through homebody only
Ireland	Chartered Accountants Ireland (CAI)	Full recognition: Full qualification route through homebody only
Scotland	Institute of Chartered Accountants of Scotland (ICAS)	Full recognition: Full qualification route through homebody only

B. Mutual Recognition Agreements (MRA): No further education, training or examination requirements need to be met

Country	PAO	Recognition status
Eswatini	Eswatini Institute of Accountants (EIA)	Full recognition: Full qualification route through home body only
Lesotho	Lesotho Institute of Accountants (LIA)	Full recognition: Full qualification route through home body only
Namibia	Institute of Chartered Accountants of Namibia (ICAN)	Full recognition: Full qualification route through home body only
Zimbabwe	Institute of Chartered Accountants of Zimbabwe (ICAZ)	Full recognition: Full qualification route through home body only

C. Pathways to Membership Agreements (PMA): further requirements need to be met

Country	PAO	Comments
England and Wales	Institute of Chartered Accountants of England and Wales (ICAEW) – Pathways to Membership members	Membership of SAICA may be granted without completing any further components of the SAICA qualification process. SAICA's Recognition Panel will assess the competence of the individual.
India	Institute of Chartered Accountants of India (ICAI)	The applicant must: be a graduate, i.e. a holder of a university degree assessed by SAQA's Foreign Qualifications Evaluation and Advisory Services as having achieved the equivalent to a three-year South African Bachelor's degree; and have gained at least 2 years' appropriate experience after first registering with ICAI; and is required to successfully complete the APC; or may apply for exemption from the requirement to successfully complete the APC (see paragraph 13 of this document)

Country	PAO	Comments
International	Chartered Institute of Management Accountants (CIMA) (Note – once an individual is registered with CIMA as an AMCA or FCMA, they can apply to CIMA for the CGMA designation. Individuals who hold the CGMA designation are only able to benefit from the Pathways to Membership Agreement if they have been registered with CIMA as an ACMA or FCMA)	The applicant - must write and pass the ITC (i.e. will be exempt from the requirement to complete a PDGA in order to gain access to the ITC). (Candidates who enter for the exam without a PGDA will be permitted two attempts at the ITC over two calendar years, after which they will be required to complete the PGDA), and is exempt from the APC, and. may be required to achieve a certain amount of experience under a SAICA training contract, depending on the extent of the applicants' experience (please refer to the detailed CIMA requirements)
Kenya	Institute of Certified Public Accountants of Kenya (ICPAK)	The applicant must: be a graduate, i.e. a holder of a university degree assessed by the SAQA's Foreign Qualifications Evaluation and Advisory Services as having achieved the equivalent to a three-year South African Bachelor's degree; and have gained at least 2 years' appropriate experience after first registering with ICPAK; and is required to successfully complete the APC; or may apply for exemption from the requirement to successfully complete the APC (see paragraph 13 of this document)
United States of America	America Institute of Certified Public Accountants (AICPA)	The applicant must submit an application to the SAICA Recognition Panel. The Panel will, by means of an interview with the applicant and evaluation of the application, evaluate whether or the applicant meets the competency requirements of the SAICA Competency Framework, in which case membership of SAICA may be granted. If the applicant does not meet the competence requirements, he/she may resubmit an application no earlier than 12 months from the original interview date. Candidates will be permitted three submissions to the SAICA Recognition Panel over six calendar years.

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 chartered accountants 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	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> 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's members are pre-eminent in audit in the country.
Indicators	<ul style="list-style-type: none"> 1. The PAO has audit licensing authority or is recognised or accredited by the local Audit Regulator. 2. The PAO is represented on national and international policy and standards setting boards. 3. The PAO has more statutory qualified auditors in its home country i.e. the country where its Head Office is situated, than any other competing body.
Evidence	<ul style="list-style-type: none"> a) Evidence that the PAO is the pre-eminent body for audit in that country (if applicable) b) Number of qualified auditors in that country showing how many of these are members of the PAO c) Details of which national and international policy and standard-setting bodies the PAO or its members serve
Criterion A.5	The PAO is independent, self-governing and regulates certain activities of its members.
Indicators	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> 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.6	The PAO is recognised internationally
Indicators	<ol style="list-style-type: none"> 1. The PAO is a member in good standing with IFAC 2. The PAO works collaboratively with other institutes/bodies 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	<ol style="list-style-type: none"> 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.7	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.8	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	<ol style="list-style-type: none"> a) A high-level organogram of the executive structure of the PAO b) Most recent audited annual financial statements

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

Criterion B.1	The PAO accredits academic programmes or awards exemptions for its professional education
Indicators	<ol style="list-style-type: none"> 1. The PAO accredits university accounting, business and other relevant programmes (in recognition that some bodies provide significant elements of the professional education programme through universities) OR 2. The PAO awards exemptions for its professional education programme based on candidates' academic qualifications
Evidence	<ol style="list-style-type: none"> 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 professional competence programme
Indicators	The PAO meets the requirements of IES 1
Evidence	<ol style="list-style-type: none"> a) Minimum entry requirements to the professional competence programme b) Pass rates applicable to the academic programme c) How the PAO meets the requirements of IES1

Criterion B.3	The professional competence programme reaches post-graduate level
Indicators	<p>Candidates, at the point of qualification, have reached a level comparable to a recognised post-graduate award.</p> <p>(A postgraduate qualification is generally multi- or interdisciplinary in nature but may serve to strengthen and deepen the student's knowledge in a particular discipline or profession. The primary purpose of the qualification is to enable working professionals to undertake advanced reflection and development by means of a systematic survey of current thinking, practice and research methods in an area of specialisation. This qualification demands a high level of theoretical engagement and intellectual independence, as well as the ability to relate knowledge to a range of contexts in order to undertake professional or highly skilled work.) (Definition from the Council on Higher Education, South Africa)</p>
Evidence	<ol style="list-style-type: none"> a) Information about the recognition of the qualification within a PAO's national jurisdiction 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	The professional competence programme is delivered or accredited by the PAO
Indicators	<ol style="list-style-type: none"> 1. The PAO actively participates in the professional competence 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 4. The aims and objectives of the programme. 5. The level and quality of resources, particularly staffing and learning, available to the process. 6. The design and ongoing development of the curriculum both in terms of the course structure and individual subject content and focus.

Criterion B.4	The professional competence programme is delivered or accredited by the PAO
Evidence	<p>a) If the programme is designed or delivered by the PAO:</p> <ul style="list-style-type: none"> • 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 <p>b) If the programme is accredited by the PAO:</p> <ul style="list-style-type: none"> • Details of the accreditation and monitoring process • Copies of the accreditation criteria • Information about annual reporting requirements
Criterion B.5	The professional competence programme has well-defined objectives and achieves the learning outcomes; incorporating: The application and integration of ethics, knowledge and skills in core subject areas; The integration of skills and topics in each core subject area; and A multi-disciplinary approach across core subject areas.
Indicators	The PAO meets the requirements of IES 2, 3 and 4
Evidence	<p>a) Competency Framework</p> <p>b) Learning outcomes</p> <p>c) Learning materials</p> <p>d) Teaching and assessment strategy</p>
Criterion B.6	The professional education programme ensures the attainment of higher level intellectual skills.
Indicators	<p>Candidates are able to –</p> <ol style="list-style-type: none"> 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.7	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. ASSESSMENT

Criterion C.1	The PAO formally assesses whether prospective members have achieved an appropriate level of professional competence by the end of the period of Initial Professional Development. (IES 6).
Indicators	<p>The final examination -</p> <ol style="list-style-type: none"> 1. includes unstructured case studies and problems which assess understanding of complex business issues. 2. confirms candidates' ability to analyse financial and non-financial data, exercise judgement and develop conclusions and recommendations in relation to ethics, technical competence and skills outcomes. 3. focuses on real life situations and professional skills. 4. includes an assessment of ethics, technical competence and skills outcomes. 5. includes an appropriate degree of intra-integration (integration within a discipline). 6. includes an appropriate degree of integration (integration between disciplines). 7. requires calculations of an appropriate complexity 8. includes appropriate time constraints. 9. does not contain predictable questions.
Evidence	<ol style="list-style-type: none"> a) Information about the PAOs assessment strategy b) Copies of the PAO's final assessments or examination papers for the past three years c) Copies of the examiners' comments relating to the above final assessments or examination papers d) Examination throughput statistics relating to the above final assessments or examination papers

Criterion C.2	Assessments are reliable to the learning outcomes. (i.e. They consistently produce the same result, given the same set of circumstances. This is however not an absolute measure)
Indicators	<ol style="list-style-type: none"> 1. The PAO checks the assessments for reliability (responses analysed and compared between groups sitting similar assessments) 2. All assessors have a shared common understanding of the performance criteria to ensure that these are consistently applied across all candidates throughout the assessment process. 3. Each assessment is subject to a process of independent scrutiny by a person (or persons) not responsible for the initial assessment in order to ensure reliability and consistency. 4. Controls are in place over assessment development to ensure <ol style="list-style-type: none"> a) appropriate skills are tested at each stage and that technical coverage of the syllabus is achieved over time; and b) the level of assessment is consistent from session to session. 5. Each assessment is subject to a formal adjudication process to objectively consider the results of the assessment, and to allow for reasonable and educationally sound adjustments that are fair to all candidates. 6. A feedback process from this stage is in place to help in the design of future assessments.
Evidence	<ol style="list-style-type: none"> a) Information about the protocols for the setting and marking of papers b) Reports on pass marks/pass rates c) Copies of the guidelines to examiners/reviewers and markers d) Information about how the feedback from examiners, markers, facilitators and candidates is evaluated.

Criterion C.3	Assessments are valid to the learning outcomes. (i.e. the assessment instrument measures what it was intended to measure. Includes face validity, predictive validity and content validity)
Indicators	<ol style="list-style-type: none"> 1. The duration of the assessment provides candidates sufficient opportunity to demonstrate professional competence. 2. The assessments test content suitability and has been structured appropriately.
Evidence	<ol style="list-style-type: none"> a) A mapping document showing links between the examination papers and syllabus b) Information on the process whereby examination results are determined

Criterion C.4	The PAO's assessments are based on the principle of equity. (i.e. the assessments are fair and without bias)
Indicators	<ol style="list-style-type: none"> 1. Policies and controls are in place to ensure that the assessment is free from bias. 2. The assessment is developed by persons who have appropriate expertise and experience in a particular aspect of competence to be demonstrated. 3. Those involved in the development of the assessment represent a range of stakeholders from sectors such as education and training, commerce and industry, public sector and the practising profession. 4. The content of the assessment is original and the copyright of the specified body. 5. Policies and controls are in place to ensure the development, conduct, evaluation and reporting processes are conducted under stringent conditions of security. 6. Assessment policies and controls are in place to guard the anonymity of candidates throughout the process.
Evidence	<ol style="list-style-type: none"> a) Assessment protocols and reporting to governing committees b) Examination regulations c) Candidate Examination Handbook d) Information on administrative procedures relating to security of assessment materials

Criterion C.5	Assessments are based on the principle of transparency (i.e. details relating to the assessment are publically disclosed, including competency areas to be assessed, timing of the exam etc.)
Indicators	<p>The examination regulations are sufficiently robust to ensure the transparency of the examination process, including:</p> <ol style="list-style-type: none"> 1. Clear communication to examination candidates; 2. Eligibility to sit examinations; 3. Timing of the examinations; 4. Competence areas to be assessed; 5. Conduct of examinations; 6. Breaches of regulations; and 7. Appeals and grievance procedures.
Evidence	Document setting out the competence areas to be assessed

Criterion C.6	The PAO's assessments cover a sufficient portion of the learning outcomes. (i.e. includes a balance of depth and breadth, knowledge and application)
Indicators	<ol style="list-style-type: none"> 1. At least 80% of the assessment (demonstrated by the spread of content assessed over a period of 3 to 5 years) corresponds with the ethics, technical competence and skills outcomes. 2. The assessment requires candidates to apply to complex situations a suitable breadth and depth of integrated knowledge, skills and professional values that comprise professional competence. 3. The assessment places appropriate emphasis on written communication skills (the syllabus should lay down outcomes for the communication requirements and the assessment to test a range of methods and levels of communication).
Evidence	Document setting out the protocol for design of assessments

Criterion C.7	The PAO has sufficient and appropriate resources available and applied to ensure that examinations are effectively administered.
Indicators	<ol style="list-style-type: none"> 1. Responsibilities are assigned to a person or group of persons with adequate knowledge and experience of assessment administration to co-ordinate and deliver the development, conduct, evaluation, and service, recording and reporting of the assessment. 2. Assessment processes are fully documented and up to date. 3. Assessment processes are reviewed on a regular basis. 4. Appropriate resources and systems are available to deliver the assessments
Evidence	<ol style="list-style-type: none"> a) The organisational structure for the examination process b) Strategy for IT and the training of staff

D. 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: <ol style="list-style-type: none"> 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	<ol style="list-style-type: none"> 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	<ol style="list-style-type: none"> 1. The person responsible for training or counselling (i.e. the practical experience supervisor or mentor) <ol style="list-style-type: none"> 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	<ol style="list-style-type: none"> a) 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	<ol style="list-style-type: none"> 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	<ol style="list-style-type: none"> 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	<ol style="list-style-type: none"> 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 <ol style="list-style-type: none"> 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: <ol style="list-style-type: none"> 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	<ol style="list-style-type: none"> 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	<ol style="list-style-type: none"> 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 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 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 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 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 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 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 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 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 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 C.5	C.5 a)	Document setting out the competence areas to be assessed
Criterion C.6	C.6 a)	Document setting out the protocol for design of assessments
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 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 D.2	D.2 a)	Training records of a sample of five candidates
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: <ul style="list-style-type: none"> 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

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