



TRAINING CONTRACT EXEMPTION ASSESSMENT

SPONSOR GUIDE

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A. INTRODUCTION

The Training Contract Exemption Assessment (TCEA) provides applicants with an opportunity to demonstrate relevant practical experience and professional competence acquired outside a formal training contract. As part of this process, sponsors play an important role in providing objective professional support for an applicant's TCEA application. Sponsorship in the case of the TCEA, provides an additional professional perspective that strengthens, to some limited extent, the reliability and verifiability of the assessment process. Sponsorship must be based on the sponsor's direct knowledge of the applicant gained mainly through professional interactions or services. The sponsor supports the applicant's application but does not necessarily assess the applicant's professional competence.

This guide should be read together with the Sponsorship Declaration form. Sponsors are also invited to read the TCEA Implementation Principles and Processes document for more information.

B. WHO MAY ACT AS A SPONSOR

A person may act as a sponsor if they:

- Are registered with SAICA as a CA(SA) or an AGA(SA).
- Have been registered with SAICA for at least 36 months and are in good standing.
- Have known and worked with the applicant in a professional capacity.
- Are not related to the applicant, and
- Are not aware of any threats to their objectivity in relation to the applicant or the TCEA submission.

C. WHAT A SPONSOR NEEDS TO DO

Before a sponsor agrees to sponsor an applicant, they should:

- Make sure that they are in good standing with SAICA and meet the sponsor eligibility requirements.
- Consider whether their professional interactions with the applicant can provide them with sufficient knowledge to sponsor the application.
- Engage with the applicant to understand the applicant's motivation for applying for exemption through the TCEA.
- Read through the submission to the extent necessary to understand what they are being asked to support.
- Consider whether any relationship, interest, conflict or other circumstance could affect - or reasonably appear to affect - their objectivity.
- Read the Sponsor Declaration carefully to understand what they will be signing.

D. DURING THE ASSESSMENT

The TCEA Assessor or TCEA Secretariat may contact the sponsor to:

- Obtain clarification regarding their relationship with and professional knowledge of the applicant.

- Request any additional information relevant to the assessment.

The sponsor is requested to respond within a reasonable period to any request from the TCEA Assessor or TCEA Secretariat to engage or provide input and to ensure that any information that they provide is representative of their knowledge of the applicant. Information provided may be verified by the TCEA Assessor or TCEA Secretariat. If the Assessor can't contact the sponsor or obtain the requested information, the assessment will proceed on the available evidence, and the absence of sponsorship confirmation may affect the assessment outcome.

E. UNDERSTANDING THE DIFFERENT ASSESSMENT ROLES

In the training programme the assessment of trainee accountants involves various role-players, namely, the: Trainee, Reviewer, Evaluator and Assessor. The TCEA follows a similar, although not identical approach. For practical experience to be appropriately and thoroughly assessed relies not only on the written submission of the applicant but also on engagement with and input from various role-players.

Role	Role in the assessment process
Sponsor	Provides objective professional support for the application and possible future entry into the profession, based on direct professional knowledge of the applicant.
Corroborator	Confirms specific aspects of the applicant's work history, roles, responsibilities and evidence of proficiency in demonstrated learning outcomes as set out in Templates A and B.
TCEA Assessor	Independently assesses the applicant's submission, determines whether the required proficiency has been demonstrated and whether exemption from the training contract can be granted.

Sponsorship does not guarantee that the applicant will be granted an exemption or be registered with SAICA as a CA(SA) or AGA(SA). The assessment outcome is determined through the formal TCEA assessment and moderation process. The TCEA Assessor considers whether the applicant has obtained sufficient range and depth of practical experience and has demonstrated all applicable learning outcomes at the required level of proficiency.

Annexure – Definitions

DEFINITIONS	
Good standing	The name of the Member/Associate is on the register of Members/Associates and he or she has not been suspended from membership; The Member or Associate has complied with the Continuing Professional Development requirements; There are no pending proceedings to remove the name of the Member or Associate from the register or to suspend him or her from membership; and The Member or Associate is up to date with all amounts owed by him or her to SAICA.
Professional capacity	Through an activity/ service requiring accountancy or related skills undertaken by a professional accountant. Please refer to Annexure A of the Implementation Principles and Processes document. The activities and services listed under Relevant Practical experience are relevant here.