SAICA Training Office Ethics Support

1. Introduction

From the time that the 2016 Training Programme competencies were introduced, trainees have been assessed against six Professional Conduct values as part of the formal assessment process on the Training Programme. The Professional Conduct values align to the Code of Professional Conduct and trainees have to provide evidence of having applied these values.

The Professional Values and Attitudes component of the CA2025 Training Programme will further expand the requirements for the development and assessment of Ethical Behaviour.

In 2019, informed by increased concerns around ethics in the profession and a focus on developing ethical behaviour, it was agreed that in addition to assessment on the job, trainees should also attend formal ethics training.

The first version of accreditation criterion C9 was introduced, requiring each trainee to complete a formal ethics programme of at least 6 to 8 hours' duration followed by an assignment which allowed for individual reflection on the aspects covered. The criterion included a number of indicators regarding the content of the ethics programme.

> It soon became apparent that training officers, service providers and SAICA reviewers were grappling with the application of this criterion. It had become a checklist of items to cover (often in the last year of the training contract) instead of achieving the overall objective of encouraging the development and display of ethical behaviour.

Feedback from trainees and other role players during re-accreditation visits and via other channels reflected that the training was perceived to be a compliance exercise instead of having a meaningful impact on the training environment and encouraging ethical behaviour.

The manner in which the criterion was being addressed and assessed during re-accreditation visits also departed from the principle-based approach followed for other accreditation criteria.

2. Revised Accreditation Criterion C9

It was for the many reasons highlighted above that we amended Criterion C9 in 2021 to clarify the requirement for training offices to encourage the development and display of ethical behaviour.

Two indicators were formulated to address specific concerns arising from the application of the first version of the criterion.

C9	
Criterion	The training office encourages the development and display of ethical behaviour.
Indicators	1. The office creates a culture of ethics by: • encouraging discussion of ethical issues and consideration of ethics in all engagements and interactions; • implementing structures and procedures for all staff including trainees to communicate ethical concerns without fear of victimisation; and • taking steps to discipline individuals who display unethical behaviour. 2. The office develops trainees' ethical reasoning process through deliberate discussions on ethics and/or ethics training on a regular basis over the course of the training contract, with an average of at least 3 hours per annum followed by individual reflection to: • identify development needs; and • commit to activities to meet the development need(s) identified and apply what was learnt in practice.

3. SAICA Support for Training Offices

In shifting the requirements under Criterion C9, we believe SAICA has a role to play in supporting training offices in their efforts to encourage the development and display of ethical behaviour.

We introduced the role of Ethics Champions in acknowledgement that this particular criterion requires specific and ongoing attention. The timing of this shift in focus also ties in well with the transition to CA2025 which we will talk about this more in the coming months.

The ethics support programme is designed to help training offices address each element of Criterion C9 practically.

Format

The format of support will include regular communication, interactive engagement and a growing toolkit of resources.

The following is not an exhaustive list of support initiatives but intended to provide you with a flavour of what you can expect.

Interactive sessions:
- Q&A sessions
- Panel discussions
- Train the trainer sessions
- Information sharing sessions

Toolkit:
- Case Studies
- Results of research conducted
- Videos
- Database of reflective questions

Themes

Themes that we will cover include the following:
- What does it mean to create an ethical training environment?
- How do you create the necessary structures and procedures to allow open communication of ethical concerns?
- Disciplinary policy on ethics.
- How to facilitate deliberate conversations on ethics.
- The ethical reasoning process.
- Reflective practice – how to structure this including qualitative reflection and questions to ask.
- Tying training to assessment.
- What to look for when outsourcing a portion of the training/conversations under indicator 2.

We would appreciate your input and ideas to further enhance this support programme.

Please let us know how this programme can best support you in your training environment.