



## SAICA Training Office Guide

Evidencing compliance with the accreditation criteria

Effective 1 January 2021

**Updates to the Guide from 2020:**

*Please refer to the changes to the accreditation criteria in Annexure 2 of the Training Regulations in reading this guide. Changes have been made to the detailed guidance for criteria which have changed from 2020.*

**PREPARING FOR THE RE-ACCREDITATION VISIT**

**Re-accreditation visits are opportunities for offices to show SAICA how they run the training programme in their specific context.**

Training Offices are reminded that the specific evidence requirements for interventions prior to 2019 have been removed. The indicators have been retained to expand on the criteria and provide offices with clarity in terms of what needs to be demonstrated. This document provides guidance in preparing evidence of compliance with the criteria and related indicators.

SAICA follows a principle-based approach in conducting training office visits, with the emphasis on obtaining an understanding of the office environment and partnering with offices to facilitate the achievement of the criteria. SAICA does not prescribe the format of the evidence provided. The training officer will need to apply his/her mind in evidencing compliance with the various criteria.

This guide provides example formats for a Generic Training Plan, Client Summary and detailed Client List in the annexures. Offices are welcome to use these in providing evidence for the various criteria, however these formats are not prescribed, and offices may present the information in an alternate manner that they believe is more relevant to their specific training environment. That said, the **level of detail and information** provided in these example formats is still required in terms of the relevant indicators. Refer in particular to the guidance for criteria C2 and C3.

The interviews with the training officer and trainees form an important part of the visit process. The office may invite other role players in the training programme to meet with the SAICA reviewer during the kick-off meeting if they believe this will provide further evidence or clarity about how the programme functions.

Please note that any *examples* provided are not prescriptive and have been provided for illustrative purposes only.

## THE RISK RATING

**The risk rating will be communicated at the time of the re-accreditation visit but may also change between visits based on other factors (as reflected in the definition in the Training Regulations).**

Findings from the latest SAICA visit continue to be key inputs in determining an office's risk rating. During the visit the reviewer will consider the degree to which the office is running the training programme in line with the Training Regulations and Accreditation Criteria. The risk rating subsequently awarded represents an "on balance" view of the extent to which the criteria have been met and the related perceived risk associated with the office operating the training programme.

The risk ratings reflect the following:

- A low risk rating indicates that there are either no findings or, if there are findings, these are not considered significant to the effective operation of the training programme and/or these are already being addressed by the office (i.e. the office was already aware of the issues prior to the visit and had taken steps to rectify them). This indicates an office that is proactive in remaining up to date and in addressing issues as they arise.
- A medium risk rating indicates that there are some findings, but these are either not considered significant or fundamental to the effective operation of the training programme or, if there are significant or fundamental findings, there are mitigating circumstances that reduce the risk around these findings. Overall the office is largely although not entirely running the programme as required in terms of the Training Regulations and/or Accreditation Criteria.
- A high risk rating indicates that the findings are considered significant or fundamental to the effective operation of the training programme and there are no, or limited, mitigating circumstances to reduce this risk. A high risk rating indicates a significant departure from the requirements of the Training Regulations and/or Accreditation Criteria.
- A very high risk rating indicates that the training programme is not being run effectively as required by the Training Regulations and/or Accreditation Criteria. The findings indicate pervasive or fundamental issues that require urgent attention in order for the office to retain its accreditation status.

Although the findings at the re-accreditation visit are key inputs, the risk rating is not only determined based on these findings and the risk rating may be adjusted at any time based on other factors that come to light. Refer to the definition of "risk rating" and Training Regulation 4.7 for more information on the risk rating.

The period of accreditation of the office is based on the risk rating and this also indicates the time until the next re-accreditation visit:

Low risk:	36 months
Medium risk:	24 months
High risk:	12 months
Very high risk:	6 months

Should the risk rating of an office change from the rating that was formally communicated on completion of a visit, the training office will be informed of this change in writing.

Site visits will be conducted for all training offices that are being visited for the first time post accreditation as well as offices that obtained Very High risk ratings on their last re-accreditation. All other visits will be conducted remotely.

**CATEGORY A – OPERATING COMPLIANCE****A1**

<b>Criterion</b>	The training office complies with all legal aspects required for the training programme.
<b>Indicators</b>	<ol style="list-style-type: none"> <li>The training office: <ul style="list-style-type: none"> <li>is tax compliant;</li> <li>has a valid Employment Equity plan, where applicable;</li> <li>complies with Occupational Health and Safety Regulations;</li> <li>is a going concern;</li> <li>complies with the Basic Conditions of Employment Act, the Labour Relations Act and other applicable employment-related legislation; and</li> <li>is registered and contributing to the relevant SETA (e.g. Fasset), where applicable;</li> </ul> </li> <li>In the case of training offices offering Auditing and Assurance as an elective: <ul style="list-style-type: none"> <li>the training office is registered as a practice with the IRBA; and</li> <li>the training officer is registered with the IRBA as an RA.</li> </ul> </li> </ol>
<p><i>Rationale for this criterion</i></p> <p>These aspects have been included as part of the criteria as they all affect aspects of the training environment and the employment and training of the trainee.</p> <p><i>Guidance in evidencing compliance</i></p> <p>SAICA will accept a declaration as evidence of compliance with all the items in indicator 1, <i>provided non-compliance is not noted in the review of other criteria.</i></p> <p>The office may also choose to evidence compliance through other means, for example a tax compliance certificate. If the office is below the threshold for Employment Equity this can also be stated as part of the declaration.</p> <p>Evidence of the registration of the office and training officer with IRBA can be provided in any format. Please note that in implementing the IRBA's requirements for training trainees on the auditing and assurance elective it is expected that the training office registered with SAICA is the same entity registered with IRBA.</p>	

**A2**

<b>Criterion</b>	The employment contract for trainee accountants complies with SAICA's requirements.
<b>Indicators</b>	<ol style="list-style-type: none"> <li>The employment contract contains at least the following information: <ul style="list-style-type: none"> <li>Employer's and trainee's details: <ul style="list-style-type: none"> <li>employer's full name;</li> <li>employer's address;</li> <li>employee's full name;</li> <li>employee's job title;</li> <li>employment details;</li> <li>place/s of work;</li> <li>start date of employment; and</li> <li>working hours and days of work.</li> </ul> </li> <li>Payment details: <ul style="list-style-type: none"> <li>pay or the rate and method of calculating pay;</li> <li>rate for overtime;</li> <li>any other cash payments;</li> <li>any payments in kind and their value;</li> <li>frequency of payment; and</li> <li>any deductions.</li> </ul> </li> <li>Leave details regarding any leave to which the trainee is entitled including provision for study leave.</li> </ul> </li> </ol>

A2	
	<ul style="list-style-type: none"> <li>• If applicable, the training office's requirements regarding post-graduate studies (for the individual trainee).</li> <li>• Period of notice required.</li> </ul> <p>2. The employment contract is:</p> <ul style="list-style-type: none"> <li>• in writing and be signed by the employer and the trainee;</li> <li>• concluded when the trainee commences employment;</li> <li>• updated if any of the details change; and</li> <li>• kept by the employer for a period of three years after the termination or completion of the training contract.</li> </ul> <p>3. The employment contract:</p> <ul style="list-style-type: none"> <li>• indicates that it is entered into in relation to the Training Regulations; and</li> <li>• is for at least the duration of the training contract, taking into account any extension of or reduction in the term of the training contract.</li> </ul> <p>4. The trainee must be supplied with a copy of the contract of employment and any annexures and other policies which attach terms and conditions to the contract.</p>
<p><i>Rationale for this criterion</i></p> <p>SAICA does not get involved in the day-to-day operational clauses included in the contract, however, certain information is required to be included in terms of current legislation and the link to the Training Contract should be clear.</p> <p>Certain clauses are prohibited by the SAICA bylaws or Training Regulations, such as restraints of trade applicable to trainees after termination of the contract or reimbursement of costs other than disbursements to SAICA on early termination.</p> <p>There are also Training Regulations pertaining to post-graduate studies and academic progress for post-graduate-level trainees that permit certain inclusions in the employment contract, which have to be included should the office wish to implement these.</p> <p><i>Guidance in evidencing compliance</i></p> <p>The employment contract will be obtained from TCMS. Please ensure that the correct version of the contract has been signed and uploaded for all trainees. If there have been challenges uploading the contracts, please alert the reviewer.</p> <p>If the employment letter refers to other policies, annexures, or addendums please make these available as part of the evidence for this criterion.</p> <p>Consider all of the indicators and be ready to discuss any departures relevant to the office's context.</p> <p><i>Academic progress:</i></p> <ul style="list-style-type: none"> <li>• If the academic progress rule is applicable in the office (i.e. they have trainees completing their undergraduate studies), it is recommended that the rule as stated in the Training Regulations be included in the contract.</li> <li>• If it is included, make sure that the academic progress rule in the contract corresponds to the current Training Regulations.</li> <li>• If the office requires a trainee to continue studying towards their post-graduate qualification and/or applies the academic progress rules to post-graduate studies, then this needs to be explicitly stated in the contract.</li> <li>• Please remember that the office may not apply more stringent requirements for academic progress than allowed for in the Training Regulations.</li> </ul> <p><i>Refer to the SAICA Labour Legislation guide available under Training officer resources on the SAICA website for further guidance and for an example employment contract.</i></p>	

<b>A3</b>	
<b>Criterion</b>	The training programme is effectively and efficiently administered on TCMS
<b>Indicators</b>	The training office efficiently and effectively administers the training programme and trainees' training contracts, through TCMS, including the timeous lodgement of documents and fees with SAICA.
<p><i>Rationale for this criterion</i></p> <p>The Training Regulations require the use of TCMS in administering the training programme.</p> <p>Please remember that anyone working on TCMS should have a separate profile and password. Training officers are not allowed to share their profiles with the other staff administering the programme. TCMS allows for separate Training Office Administrator (TOAD) profiles.</p> <p><i>Guidance in evidencing compliance</i></p> <p>Evidence of compliance will come in part directly from TCMS. Outstanding matters should ideally be resolved as soon as possible but it is understood that from time to time there are challenges which take some time to resolve. If there are any differences which need to be addressed – trainees registered for the incorrect elective, contracts not yet registered, invoices not paid on time, penalties etc. be prepared to explain reasons for this and provide any evidence of correspondence with SAICA.</p> <p>The administration aspects of Recognition of Prior Learning (RPL) are also considered as part of this criterion. Evidence provided for this criterion could include, for example, the names of staff responsible for administering the training programme and structures in place to ensure effective and efficient administration.</p>	

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

**B1**

<b>Criterion</b>	The training officer, on behalf of the training office, accepts responsibility for all aspects of the training programme.
<b>Indicators</b>	<ol style="list-style-type: none"> <li>1. Trainees, reviewers, evaluators and assessors involved in the training programme have reasonable access to the training officer.</li> <li>2. The training officer is involved in all aspects of the training programme and/or has procedures in place to review delegated work and processes.</li> <li>3. The training officer has implemented appropriate structures/procedures to oversee the training programme.</li> <li>4. The training officer implements a structured process for the review and evaluation of the assessment process.</li> <li>5. All documentation requested for SAICA interventions is submitted as required.</li> <li>6. The training officer is available in the office for the duration of SAICA re-accreditation visits.</li> </ol>

*Rationale for this criterion*

The training officer is the ultimate guardian of the training programme and the Training Regulations require the training officer to take responsibility for all aspects of the programme.

*Guidance in evidencing compliance*

Please pay attention to each of the indicators and consider how best to evidence this in the training environment.

The training officer is responsible for the SAICA training programme at the training office, although he/she may delegate certain functions to other role players. As such the training officer is expected to be available in person for the kick-off meeting and at the conclusion of the visit and to be available to answer questions or respond to queries for the duration of the visit.

For indicator 4, the office is reminded to review and evaluate the extent to which the office complies with the assessment process in D2.1 and D2.2 and how this aligns to actual work exposure in criteria C3, C4 and C5.

**B2**

<b>Criterion</b>	The training officer is sufficiently senior and experienced and has the full support of those charged with the governance of the organisation.
<b>Indicators</b>	<ol style="list-style-type: none"> <li>1. The training officer should be sufficiently senior and experienced to be able to enforce the provisions and requirements of the Training Regulations within the training office.</li> <li>2. There are accordingly direct reporting lines and clear communication lines between the training officer and executive management.</li> </ol>

*Rationale for this criterion*

Although the training officer is responsible for the training programme, it cannot be implemented without the support of all senior staff in the office. The Training Regulations also highlight this joint responsibility.

*Guidance in evidencing compliance*

In evidencing compliance in the office's particular environment please note:

- the expectations regarding direct reporting lines and clear lines of communication with executive management; and
- that the training officer is expected to be able to enforce the Training Regulations within the office no matter the particular structure.

Evidence provided should clearly reflect the support of executive management for the training officer and the training programme.

<b>B3</b>	
<b>Criterion</b>	The training office has formally documented and communicated the responsibilities of all the role players involved in the training programme, including supervisors/managers, training officer, trainee accountants and training programme administrators.
<b>Indicators</b>	<ol style="list-style-type: none"> <li>1. Documentation is available and has been communicated to all role players.</li> <li>2. Role players understand their responsibilities as well as those of others involved in the training programme.</li> <li>3. Reporting lines of the training officer, trainees, supervisors/managers and partners/directors of the training office are documented.</li> </ol>
<p><i>Guidance in evidencing compliance</i></p> <p>In drafting relevant documentation for the office consider the duties of the training officer and trainee accountant as set out in Annexure 3 to the SAICA Training Regulations as well as the responsibilities of staff who supervise trainees not only in their role as reviewers, evaluators and assessors but also reflecting the wider responsibilities of supervisors in relation to the trainees, for example, scheduling trainees on assignments, delegating work, providing feedback on work-in-progress, providing guidance and coaching on work assigned and responding to questions.</p> <p>Please do not copy the wording in the paragraph above – make the evidence relevant to the particular environment. If the office's documentation is based on a template from an external service provider, ensure that the content reflects the actual process/structure of the office. The same applies to the use of a national template in an office that forms part of a group – this must be customised for the local environment.</p> <p>Responsibilities regarding assessment are referred to in criterion D1.</p> <p>It is recommended that a version number or date of revision be included on the documents for ease of reference.</p>	

<b>B4</b>	
<b>Criterion</b>	The training office applies the current version of the Training Regulations.
<b>Indicators</b>	<ol style="list-style-type: none"> <li>1. The training officer has communicated the current version of the Training Regulations to all role players in relation to their responsibilities</li> <li>2. The current version of the Training Regulations is readily available.</li> <li>3. The training office's registration complies with the Training Regulations.</li> <li>4. The training officer's registration complies with the Training Regulations.</li> <li>5. All role players apply the current version of the Training Regulations as they relate to their responsibilities.</li> </ol>
<p><i>Guidance in evidencing compliance</i></p> <p>The criterion wording emphasises <u>application</u> of the Training Regulations in the office. Please consider all of the indicators in providing evidence for this criterion.</p> <p>The various role players in office are expected to demonstrate a working knowledge of the current version of the Training Regulations and that they apply the Training Regulations as they relate to their responsibilities.</p> <p>The training office is advised to consider the method used to communicate the Training Regulations and updates to ensure that role players are adequately equipped to apply them.</p> <p>Application of the Training Regulations in the office will also be considered in the review of evidence provided for other criteria.</p> <p>In evidencing compliance with indicators 2 and 3, please pay attention to all the requirements in the Training Regulations relating to the registration requirements for the Training Office and Training Officer.</p>	



<b>B5</b>	
<b>Criterion</b>	Each trainee is appropriately supervised and receives sufficient individual attention to acquire the necessary skills.
<b>Indicators</b>	<ol style="list-style-type: none"> <li>The training officer is responsible for ensuring that each trainee is supervised by: <ul style="list-style-type: none"> <li>appropriately experienced and qualified persons;</li> <li>who are technically competent;</li> <li>who understand their responsibility towards developing the prescribed competencies of the trainees assigned to them; and</li> <li>who model appropriate professional behaviour.</li> </ul> </li> <li>Structures/procedures have been implemented to ensure that managers/supervisors are trained and monitored.</li> </ol>
<p><i>Guidance in evidencing compliance</i></p> <p>Evidence of compliance should extend to supervision and guidance, not just assessment. Consider the link between this criterion and the documented responsibilities in criterion B3.</p> <p>Consider all staff who supervise trainees in the office and the specific wording of the indicators around modelling appropriate professional behaviour, training and monitoring.</p>	

<b>B6</b>	
<b>Criterion</b>	Each trainee is provided with appropriate support to encourage academic progress
<b>Indicators</b>	The training office provides trainees with financial and/or non-financial support to encourage them to make academic progress.
<p><i>Rationale for this criterion</i></p> <p>One of the duties of the training officer in the Training Regulations is to provide appropriate support for studies related to the training programme.</p> <p><i>Guidance in evidencing compliance</i></p> <p>In evidencing compliance consider all the ways (both financial and non-financial) in which the office provides support for trainees to make academic progress, for example, the level of study leave granted, how the trainees' academic progress is taken into account in the scheduling of work, how exam results are monitored and any technical or learning support provided.</p> <p>If the office provides study loans or bursaries to trainees, this is also relevant here.</p>	

<b>B7</b>	
<b>Criterion</b>	The office both physically and virtually must facilitate and encourage the display and practice of professional behaviours.
<b>Indicators</b>	The indicators would be determined by the structure of the office and could for example include professional and appropriately equipped work spaces and meeting rooms and clear communication channels for work on-site and off-site.
<p><i>Guidance in evidencing compliance</i></p> <p>This criterion allows for a variety of different training environments with an emphasis on how the office's environment facilitates the practice of professional behaviours.</p> <p>Consider the examples in the indicators in evidencing compliance within the office's context.</p>	

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

In evidencing compliance consider all of the financial resources allocated to the training programme by the office. This could be evidenced, for example, by providing a current budget for the training programme or a record of actual spend on the training programme.

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

<b>C1</b>	
<b>Criterion</b>	Each trainee receives a formal and suitably detailed induction programme within six months after the start date of their training contract
<b>Indicators</b>	<p>All trainees receive an induction (either face-to-face or electronic) that will assist them to –</p> <ul style="list-style-type: none"> <li>• understand the need to develop the correct professional attitude to their traineeship;</li> <li>• be aware of the different roles of SAICA and IRBA;</li> <li>• understand the SAICA Training Programme;</li> <li>• understand the prescribed competencies for the SAICA Training Programme;</li> <li>• be aware of the responsibilities of training officers for planning and monitoring the skills development of trainee accountants;</li> <li>• be aware of their personal responsibilities with regard to their own skills development and assessment;</li> <li>• understand SAICA's assessment process;</li> <li>• be familiar with the SAICA Training Regulations and the Code of Professional Conduct; and</li> <li>• use the SAICA Training Contract Management System (TCMS).</li> </ul>
<p><i>Guidance in evidencing compliance</i></p> <p>Evidence of compliance should be available for <u>all</u> active trainees and not just the most recent intake.</p> <p>A formal induction covering all of the indicators is required within six months of the start date of each trainee's contract. If a trainee joins the office having completed part of a contract at another training office it is still the current office's responsibility to evidence compliance with his criterion. The Training Office should also consider the steps they take to appropriately induct trainees who join after the formal induction programme has already been run.</p> <p>If the office is still using the SAICA DVDs please note that these have been outdated for quite some time and are thus no longer relevant. The CAvival Toolkit is kept up to date. As soon as a prospective trainee registers as a user on TCMS they have a SAICA number and are able to access the CAvival Toolkit, they do not have to wait until their training contract is registered on TCMS.</p> <p>If using an external provider to deliver the induction, please consider office specific information relevant for the above indicators which may not be available through an external induction such as the use of TCMS, for example.</p>	
<b>C2</b>	
<b>Criterion</b>	The training office has work of sufficient and appropriate range and depth to support the allocated quota of trainees and to allow trainees to meet the SAICA competencies.
<b>Indicators</b>	<ol style="list-style-type: none"> <li>1. The nature, industry and business model of the training office allows for the required range and depth of exposure.</li> <li>2. The training office's client base/available work supports the number of productive staff in the office (including trainees).</li> <li>3. There is clear alignment between the SAICA tasks and available work in the office including sufficient exposure in the compulsory, elective and residual skills.</li> </ol>
<i>Rationale for this criterion</i>	

The emphasis of this criterion is on the availability of the appropriate range and depth of work in the office to support the trainees towards meeting the SAICA competencies. The criterion firstly requires that the quantity of available work is sufficient to support the quota and secondly requires that the nature and variety of the work is sufficient and appropriate to allow for the range and depth of exposure necessary for trainees to meet the competencies.

#### *Guidance in evidencing compliance*

Most of the templates previously provided related to this criterion and criterion C3 below. The indicators now cover the principles previously addressed by the templates. In evidencing compliance please consider all aspects detailed in the indicators as applied in the context of the specific training environment.

In providing evidence consider the range (variety and types of work available) and the depth of exposure (complexity, detail and progression available).

The office is reminded that independent reviews in isolation do not provide sufficient opportunity to demonstrate all of the Auditing and Assurance tasks. Offices offering the Auditing and Assurance elective are referred to the “*Impact of the Independent Review on SAICA Audit Training Office*” document on the SAICA website for further guidance. Refer also to criterion C5 regarding the requirement to demonstrate competence mainly through on-the-job exposure.

The available work must be sufficient to **allow all active trainees to meet the core experience hours, and range and depth requirements**. Evidence provided for this aspect should include *current* work only.

The information provided **must also support the allocated quota** and this can be future-based (for example projected figures, expected expansion etc.). In instances where there is insufficient evidence to support the quota, the quota may be reduced by SAICA.

It is expected that the information for point 3 in the indicators is sufficiently detailed for trainees to understand and apply this in the assessment process.

Offices in Public Practice are still welcome to use the formats provided in Annexures A, B and C (the Generic Training Plan, Client Summary and detailed Client List), however, these formats may no longer address all of the indicators and it is recommended that offices consider whether this is the most appropriate way to provide this information for their context. The level of detail and information provided in these example formats will still be required as a minimum to evidence compliance even if the information is presented in a different way.

For most Commerce and Industry (C&I) and Public Sector (PS) training offices, the emphasis is more on the type of work that is available for the trainees to complete, rather than the hours that are available. Smaller C&I and PS training offices, training offices with a larger quota of trainees, or those that do consulting work may need to consider the hours of work that can be allocated to trainees (refer above regarding Client Summary and Client List). The C&I and PS training offices will therefore need to indicate the areas of the business that trainees will rotate to and the type of work that they will complete in each rotation, linking that to the tasks in the competency framework. The key consideration with C&I and PS training offices is that trainees are given actual work to complete (as opposed to being an observer in a bigger team), and that the type of work available in the training office allows for all trainees to be developed and demonstrate competence in all the tasks/skills/values included in the competency framework.

<b>C3</b>	
<b>Criterion</b>	The training office provides trainees with experience of increasing complexity and of the necessary range and depth in the prescribed tasks and competencies.
<b>Indicators</b>	<ol style="list-style-type: none"> <li>1. The office follows a structured and equitable approach to providing each trainee with the required exposure.</li> <li>2. The office has processes in place to address trainees' exposure and development needs.</li> <li>3. There is clear direction in terms of: <ul style="list-style-type: none"> <li>• how each task could be addressed; and</li> </ul> </li> </ol>

C3	
	<ul style="list-style-type: none"> <li>• expected progression in competence throughout the contract term.</li> </ul> <p>4. Trainees and other relevant role players understand the processes and expected progression noted in point 2 and 3 above.</p>
<p><i>Guidance in evidencing compliance</i></p> <p>The emphasis of this criterion is on providing exposure in a structured manner to allow trainees to develop competence in each task. There is an expectation from SAICA that the office follows an equitable approach to providing adequate exposure for all of its trainees.</p> <p>As with criterion C2, offices are still welcome to use the format in Annexure A (the Generic Training Plan), however use of this annexure is no longer prescribed and it is recommended that the office considers whether this is still the most appropriate way to provide information for their programme.</p> <p>Please note in particular indicator 3. Previously, the Generic Training Plan catered to this specifically. If you are presenting the information in a different way, please ensure that the evidence reflects how each task could be addressed by trainees in your office and their expected progression of competence over the term of the training contracts you offer (i.e., 3-year, 4-year or 5-year contracts). Examples used to demonstrate to trainees how they could address the tasks, skills and values can be the same across different contract terms, but the expected progression of competence will need to vary depending on the contract term.</p> <p>In providing evidence of compliance ensure that any documented examples and processes align to the actual work available (as reflected in criterion C2) and the actual exposure provided to trainees as reflected in the assessment documents.</p> <p>For C&amp;I and PS training offices, this criterion is usually evidenced through individual rotation plans that link to the evidence for C2. Training Offices can provide information about how the individual rotation plans are developed and reviewed. The expected levels of competence for C&amp;I and PS training offices are seldom generic for all trainees with regard to the technical tasks. Expected levels of competence for technical tasks are usually based on the rotations completed by the trainee, considered together with the timing of the rotation and term of training contract.</p>	
C4	
<b>Criterion</b>	The training office has processes in place to ensure that trainees meet the core experience hour requirements over the term of the training contract.
<b>Indicators</b>	Trainee's core experience hours are recorded and regularly monitored, and the training office addresses potential shortcomings in core hours as they arise.
<p><i>Guidance in evidencing compliance</i></p> <p>In providing evidence for this criterion, note the emphasis on monitoring hours and taking steps to address shortcomings in the indicators.</p> <p>Remember that "core experience hours" as defined in the Training Regulations refers to all time spent by a trainee accountant on work or activities related to the prescribed compulsory, elective and residual competencies (not just billable hours). These hours may include related training but should exclude time spent on academic studies.</p>	
C5	
<b>Criterion</b>	On-the-job experience constitutes the most significant portion of each trainee's learning experience.
<b>Indicators</b>	<p>Simulations do not constitute the only mode of exposure in support of the final assessment of competence for any individual trainee for more than:</p> <ul style="list-style-type: none"> <li>• 10% of the total number of compulsory and elective tasks (excluding the Professional Conduct values); and</li> <li>• 50% of the total number of residual tasks.</li> </ul>
<p><i>Guidance in evidencing compliance</i></p>	

<b>C5</b>
In evidencing compliance with this criterion consider how the office ensures that trainees demonstrate competence through significant on-the-job exposure.
Evidence provided for criterion C6 as well as in the assessment documents is also relevant for this criterion.

<b>C6</b>	
<b>Criterion</b>	Simulations comply with SAICA's requirements for simulations (refer Annexure 8 of the Training Regulations).
<b>Indicators</b>	<ol style="list-style-type: none"><li>1. All simulations comply with SAICA's requirements for simulations.</li><li>2. Results of all simulations have been recorded in TSRs or PSRs as required.</li></ol>
<i>Guidance in evidencing compliance</i>	
<p>Note that the indicators refer to <u>all</u> simulations complying with the requirements. Be prepared to provide information about <u>all</u> simulations in the office and how these simulations comply with the requirements set out in the Training Regulations from start to finish.</p>	
<p>It is recommended that separate TSRs/PSRs be prepared for simulations. If a simulation is included with other assignments in a TSR/PSR it should be clear which tasks were demonstrated through simulation.</p>	
<p>If simulations have been used to develop trainees or if a task is covered through simulation and on-the-job exposure during the training contract, it is important to highlight this fact in evidencing compliance with this criterion.</p>	

C7	
Criterion	Each trainee has a reasonable opportunity to achieve the prescribed competencies relating to IT.
Indicators	<ol style="list-style-type: none"><li>1. Trainees have access to sufficient and appropriate information technology to enable them to meet SAICA's prescribed competencies in respect of IT.</li><li>2. Trainees are adequately trained on the use of appropriate software applications, including, where relevant, audit, financial, data processing, e-mail and spreadsheet applications.</li></ol>
<p><i>Rationale for this criterion</i></p> <p>The introduction of new technologies have implications for the future role of SAICA members and in turn on the training programme. The environment of the office provides only part of the context. The training programme is designed to train competent entry-level AGAs and CAs no matter which environment they will move into following the training contract and the requirement for competence in the use of IT is becoming increasingly important.</p> <p>Given the prescribed competencies (technical and professional skills) and the need for trainees to be able to conduct research, it is expected that the training office will facilitate trainees' access to the internet and email also while out of the office.</p> <p><i>Guidance in evidencing compliance</i></p> <p>In providing evidence of compliance with this criterion, please consider both indicators.</p> <p>It is strongly recommended that the office use an electronic assessment tool. This may become compulsory in the foreseeable future.</p>	

C8	
Criterion	The training office encourages the display of life-long learning and provides appropriate opportunities to enable trainees to maintain relevant technical and professional knowledge to perform their work with due care.
Indicators	<ol style="list-style-type: none"><li>1. The office communicates and demonstrates the importance of life-long learning as a professional behaviour</li><li>2. Assessors in the office remain up to date in matters affecting their role.</li><li>3. The office has mechanisms in place to identify learning needs and to provide and monitor relevant learning interventions.</li></ol>

C8
<p><i>Guidance in evidencing compliance</i></p> <p><i>Please note the addition of two new indicators to emphasise the importance of life-long learning and that assessors remain up to date in matters affecting their role in the training programme.</i></p> <p>Please note that the learning interventions here cannot be addressed by trainees' academic learning. The training programme is geared towards practical competence and the learning interventions referred to here are expected to be geared towards that outcome.</p> <p>The learning must be relevant to the work that the trainee is completing and should be recorded and reflected on by the trainee in the ANA.</p>

C9	
Criterion	The training office encourages the development and display of ethical behaviour.
Indicators	<div><div>1. The office creates a culture of ethics by:</div><div><div><div>• encouraging discussion of ethical issues and consideration of ethics in all engagements and interactions;</div><div>• implementing structures and procedures for all staff including trainees to communicate ethical concerns without fear of victimisation; and</div><div>• taking steps to discipline individuals who display unethical behaviour.</div></div></div><div><div>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:</div><div><div><div>• identify development needs; and</div><div>• commit to activities to meet the development need(s) identified and apply what was learnt in practice.</div></div></div></div></div>

*Guidance on transition from previous criterion C9*

Training offices that have already complied with the previous requirements can count the previously completed training hours towards determining the average hours for trainees under the revised requirements of criterion C9. For any trainees in the final year of their contracts in 2021, indicator 2 will be met by complying with the 6-8 hours training under the previous criterion.

*Guidance in evidencing compliance*

This criterion has been amended for 2021 shifting emphasis from providing only formal training in relation to a set of indicators towards creating an environment within the training office that encourages discussion around ethics and the development and display of ethical behaviour. This can be delivered through both or either formal and informal interventions.

The previous indicators are reflected below to assist offices in developing training and facilitating discussions on ethics.

*Training and regular deliberate discussions (formal and informal) can assist trainees to:*

• understand what ethics are;

• understand why ethics are important;

• build reputation and trust through ethics in their career and business;

• understand the consequences of ethical failure;

• identify what drives ethical choices;

• understand different values and how they underpin behaviour in the workplace;

• integrate ethical principles and apply them to scenarios that typically arise in the accounting industry;

• use practical tools to help improve ethical behaviour;

**C9**

- make ethical decisions in complex situations;
- understand the role of the chartered accountant in ensuring ethical and effective governance in organisations and his/her responsibilities in this regard;
- build an ethical culture in organisations and understand his/her responsibilities in this regard; and
- understand the role of the Code of Professional Conduct in guiding ethical behaviour.

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

**D1**

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

*Guidance in evidencing compliance*

Please note the expectation that all role players understand the assessment process. In evidencing compliance, consider whether the office policies cover the whole assessment process as outlined in D2.1 and D2.2.

The office is reminded that the adjudication (grievance) process referred to in the criterion refers to procedures to address instances where trainees and reviewers, evaluators or assessors have a dispute relating to a TSR, PSR or ANA during the training contract term. The SAICA assessment appeals process is reflected in the Training Regulations and only applies to the final assessment decision, i.e. at the end of the contract term.

Note also that the recognition of prior learning (RPL) has been incorporated into Category D. This is considered part of the overall assessment of competence and it is expected that RPL processes form part of the office's documented processes.

The documented processes should be relevant for the particular environment. If offices choose to base their documents on a template from an external service provider, it is their responsibility to ensure that the content of the documented processes reflects the actual process/structure of the office. The same applies to the use of a national template in an office that forms part of a group – this must be customised for the local environment.

**D2**

<b>Criterion</b>	The training office implements and maintains evidence of assessment of trainees, as prescribed by SAICA.
<b>Indicators</b>	<ol style="list-style-type: none"> <li>1. The assessment processes and procedures as prescribed by SAICA take place.</li> <li>2. Assessors are only allocated the number of trainees which they can reasonably assess with due care, taking into consideration the structure of the training programme and their other responsibilities.</li> <li>3. Evidence is documented in the assessment forms, as required, to support the sign off of each task, skill and value at the final level of competence prior to the discharge/completion of the trainees' contracts on TCMS.</li> </ol>

*Rationale for this criterion*

As assessment is central to the recognition of achievement, it follows that the quality of the assessment is central to the provision of credible certification. Such credibility in assessment is achieved by assessment processes

## D2

subscribing to general principles of good assessment. The assessment process has been designed to support these principles.

These principles include the following:

- **Appropriateness:** The method used to assess competence is suited to the performance being assessed.
- **Fairness:** The methods used to assess competence do not present any barriers to the fair recording of a trainee's achievements.
- **Manageability:** The methods used to assess competence make for easily arranged, cost-effective assessments that do not unduly interfere with the learning process.
- **Integration into work or learning:** Evidence collection is integrated into the work or learning process as much as is possible or feasible.
- **Validity:** The assessment focuses on the requirements laid down in the qualification, i.e. the assessment is fit for the purpose.
- **Direct:** The activities in the assessment mirror the conditions of actual work performance as closely as possible (this is especially important when considering the use of simulations).
- **Authentic:** The assessor is satisfied that the work being assessed is attributable to the person being assessed.
- **Sufficient:** The evidence collected establishes that all criteria have been satisfactorily met and that performance to the determined standard can be repeated consistently.
- **Systematic:** Planning and recording of the results of assessment is sufficiently rigorous to ensure that assessment is fair.
- **Open:** Trainees can contribute to the planning and accumulation of evidence. Trainees understand the assessment process and the criteria that apply.
- **Consistent:** The same assessor would make the same judgement again in similar circumstances. The judgement made is similar to the judgement that would be made by other assessors.

These principles can only be achieved if assessors apply due care in assessing trainees.

### *Guidance in evidencing compliance*

The training regulations refer directly to the assessment criteria in relation to the assessment of competence. Compliance with this criterion is evidenced through compliance with each individual criterion in D2.1 and D2.2, below. Please pay attention to all aspects of the criteria.

Note that the only timelines prescribed by SAICA relate to the ANAs, i.e. that trainees and evaluators must meet to discuss and sign off the ANAs within four weeks from the end of the period under review (D2.2.4.) and that the assessors have two weeks from that date to sign off the ANAs. There is still an expectation that TSRs and PSRs will be completed in a timely manner, however, the office's documented policy should reflect how this is interpreted in its specific training environment.

SAICA continues to place particular emphasis on the evidence provided for professional skills and Professional Conduct values (D2.1.3 and D2.1.4). The intention is to assist offices in improving the quality of evidence being documented by their trainees and to ease the transition towards CA2025, which is expected to place a far greater emphasis on the development of appropriate professional skills and values.

Particular attention is also given to the final sign off of trainees as this is the ultimate step in reflecting that a trainee is competent at the level expected of an entry-level CAs(SA).

## D2.1

### Technical Skills Review / Professional Skills Review

1. Trainees complete at least one TSR every two months, in a timely manner.

2. Trainees document evidence for at least one PC(C) value, and document evidence for and rate one other professional skills task in the PSR every two months, in a timely manner.



3. Trainees document their thought processes and actions taken that demonstrate the PC(C) values.
4. Trainees document specific, detailed and verifiable examples of other professional skills capabilities in the PSR.
5. Trainees complete all sections of the TSR with due care, including:
  - addressing all tasks performed during the period in the form;
  - completing the cover page in full;
  - describing the assignment; and
  - documenting the decision tree paths, to support ratings.
6. Reviewers complete the TSRs/PSRs in a timely manner after the trainees complete the forms.
7. Reviewers complete all sections of the TSRs/PSRs with due care, including:
  - documenting the decision tree paths to support ratings;
  - completing the classification of the tasks as Basic and Advanced;
  - in the case of rating differences between reviewers and trainees, documenting comments in sufficient detail to fully explain these differences (i.e. not just a restatement of the decision tree path);
  - clearly indicating (Yes/No) whether PC(C) evidence is acceptable and providing explanatory comments where evidence is not accepted; and
  - only providing ratings in relation to other professional skills tasks where the trainee has provided appropriate evidence that has been verified.
8. Trainees sign off and date the TSRs/PSRs timeously to acknowledge the ratings that get transferred to the ANA (including all sections completed by the reviewer and following any adjudication processes, where required).

## **D2.2**

### **Assessment Needs Analysis**

1. The ANAs are completed every six months in a timely manner.
2. Trainees complete all sections of the ANA with due care, including:
  - addressing the full list of competencies and tasks in the form;
  - correctly transferring opening ratings from the previous ANA;
  - correctly carrying forward ratings from the TSRs/PSRs;
  - carrying forward evidence for PC(C) values from previous ANAs and PSRs for the current period;
  - documenting core hours to date;
  - documenting major assignments for the next six months;
  - reflecting in detail on the state of their academic progress; and
  - documenting all the relevant information pertaining to training courses they have attended.

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

4. Trainees and evaluators meet to discuss and sign off the ANAs within four weeks from the end of the period under review.

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

6. Assessors complete the final ANA with due care, including:
- ensuring that all tasks and PC(C) values are signed off; and
  - the sign off is supported by sufficient documented evidence.

## ANNEXURE A – GENERIC TRAINING PLAN

To be tailored to reflect the training programme applicable to the training office, i.e. only the relevant elective and residual skills.

<b>Electives:</b>	<b>Auditing &amp; Assurance</b> <b>Taxation</b> <b>Management Decision-Making &amp; Control</b> <b>Financial Management</b> <b>Risk Management and Governance</b>
<b>Residuals:</b>	<b>Auditing &amp; Assurance</b> <b>Taxation</b> <b>Management Decision-Making &amp; Control</b> <b>Financial Management</b> <b>Risk Management and Governance</b>

<b>Average annual hours<sup>1</sup> per skills area for ONE hypothetical trainee<sup>2</sup></b>					
	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4 (if applicable)</b>	<b>Year 5 (if applicable)</b>
Accounting & External reporting					
Auditing & Assurance					
Taxation					
Management Decision-Making & Control					
Financial Management					
Risk Management & Governance					
<b>TOTAL CORE COMPETENCE HOURS PER ANNUM</b>					
Other tasks not related to the SAICA competencies					

<sup>1</sup> Please note: Including on-the-job experience, simulations and formal training

<sup>2</sup> Please note: Pervasive skills are not itemised in this schedule as they are covered through the performance of the technical skills

**ANNEXURE A – GENERIC TRAINING PLAN****COMPULSORY SKILLS****PROFESSIONAL CONDUCT**

Competency to be achieved		Tasks to be performed		Detailed examples of activities to be performed by trainees to demonstrate competence in this task	Mode through which exposure will be gained (i.e. on-the-job / simulation)
PC(C)	Acts ethically and in accordance with the rules of professional conduct	<b>Integrity</b>			
		PC(C)1	Being straightforward and honest in all business and professional relationships		
		PC(C)2	Identifies and adequately responds to potential ethical dilemmas		
		<b>Due care</b>			
		PC(C)3	Carries out work with due care		
		<b>Objectivity</b>			
		PC(C)4	Not allowing bias, conflict of interest or undue influence of others to override professional or business judgement		
		<b>Confidentiality</b>			
		PC(C)5	Respects and protects the confidentiality of information		
		<b>Professional behaviour</b>			
		PC(C)6	Maintains and enhances the profession's reputation		

**MANAGEMENT AND LEADERSHIP**

Competency to be achieved		Tasks to be performed		Expected levels of competence at the end of each year of the training contract					Detailed examples of activities to be performed by trainees to demonstrate competence in this task	Mode through which exposure will be gained (i.e. on-the-job / simulation)
				Yr1	Yr2	Yr3	Yr4	Yr5		
ML(C)	Demonstrates an ability to manage and lead	ML(C)1	Manages and supervises others effectively							
		ML(C)2	Plans and manages projects							
		ML(C)3	Effectively participates in meetings							
		ML(C)4	Leads effective meetings							
		ML(C)5	Respects deadlines, manages time and organises tasks logically							
		ML(C)6	Collaborates with colleagues and/or clients from diverse backgrounds and works effectively as a team member							

**ANNEXURE A – GENERIC TRAINING PLAN**

		ML(C)7	Resolves conflict or differences and negotiates appropriate solutions							
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**PERSONAL ATTRIBUTES**

Competency to be achieved		Tasks to be performed		Expected levels of competence at the end of each year of the training contract					Detailed examples of activities to be performed by trainees to demonstrate competence in this task	Mode through which exposure will be gained (i.e. on-the-job / simulation)
				Yr1	Yr2	Yr3	Yr4	Yr5		
PA(C)	Maintains awareness of new developments, exercises initiative and communicates effectively	PA(C)1	Identifies and evaluates critical factors in the economic, social, legislative, regulatory and political environment that impact on business and the financial decisions of an entity							
		PA(C)2	Responds and adapts to change							
		PA(C)3	Identifies problems and recommends appropriate solutions							
		PA(C)4	Obtains required information by asking appropriate and probing questions							
		PA(C)5	Communicates effectively in written format							
		PA(C)6	Communicates effectively in verbal format							
		PA(C)7	Takes responsibility for own development							

**INFORMATION TECHNOLOGY**

Competency to be achieved		Tasks to be performed		Expected levels of competence at the end of each year of the training contract					Detailed examples of activities to be performed by trainees to demonstrate competence in this task	Mode through which exposure will be gained (i.e. on-the-job / simulation)
				Yr1	Yr2	Yr3	Yr4	Yr5		
IT(C)	Uses IT as a means of working more efficiently and effectively	IT(C)1	Uses IT applications, including spreadsheets, word processing, presentations and e-mail, effectively							
		IT(C)2	Uses the internet effectively as a source of relevant and reliable information							
		IT(C)3	Applies procedures and controls to ensure integrity and security of personal IT resources, for example password protection, backup procedures, distribution of confidential information, anti-virus measures, etc.							

**ANNEXURE A – GENERIC TRAINING PLAN****ACCOUNTING AND EXTERNAL REPORTING**

Competency to be achieved		Tasks to be performed		Expected levels of competence at the end of each year of the training contract					Detailed examples of activities to be performed by trainees to demonstrate competence in this task	Mode through which exposure will be gained (i.e. on-the-job / simulation)
				Yr1	Yr2	Yr3	Yr4	Yr5		
AE(C)1	Evaluates appropriate accounting frameworks and policies	AE(C)1.1	Based on the entity's financial reporting needs and the stakeholders identified, evaluates the appropriateness of the accounting framework							
		AE(C)1.2	Evaluates accounting policies in accordance with the appropriate accounting framework							
		AE(C)2.1	Evaluates or accounts for routine transactions, for example sales, cost of sales, operating expenses, etc.							
AE(C)2	Evaluates or accounts for the entity's transactions, including non-routine transactions	AE(C)2.2	Evaluates or accounts for non-routine transactions, for example accounting estimates, transactions requiring judgement, business acquisitions, disposals of assets or groups of assets, discontinued operations, deferred tax, etc.							
		AE(C)2.3	Prepares or evaluates reconciliations of financial information, for example bank reconciliations, accounts payable reconciliation, general ledger control account reconciliations, reconciliations between management accounts and the general ledger, etc.							
AE(C)3	Prepares or evaluates financial statements and accompanying notes	AE(C)3.1	Prepares or evaluates financial statements in accordance with the identified accounting framework							
		AE(C)3.2	Prepares or evaluates notes to the financial statements in accordance with the identified accounting frameworks							
		AE(C)3.3	Prepares or evaluates the non-financial information in the annual financial statements, for example Directors' Report, Corporate Governance Report, Sustainability Report, Integrated Report, etc.							
AE(C)4	Interprets financial statements	AE(C)4.1	Calculates performance, efficiency (activity), solvency and liquidity ratios from the financial statements							
		AE(C)4.2	Based on the ratios calculated in AE(C)4.1, evaluates the performance, efficiency (activity), solvency and liquidity ratios from the financial statements							

**ANNEXURE A – GENERIC TRAINING PLAN**

ELECTIVE SKILL										
AUDITING AND ASSURANCE (ELECTIVE)										
Competency to be achieved		Tasks to be performed		Expected levels of competence at the end of each year of the training contract					Detailed examples of activities to be performed by trainees to demonstrate competence in this task	Mode through which exposure will be gained (i.e. on-the-job / simulation)
				Yr1	Yr2	Yr3	Yr4	Yr5		
AA(E)1	Performs pre-engagement activities	AA(E)1.1	Evaluates the nature, scope, standards and legislation applicable to a particular engagement							
		AA(E)1.2	Identifies the factors to be considered in accepting or continuing with an engagement							
		AA(E)1.3	Drafts or evaluates an appropriate engagement letter for an engagement or outlines the appropriate content for such a letter							
AA(E)2	Obtains an understanding of the entity and its environment, including internal control	AA(E)2.1	Obtains a qualitative understanding of the entity and its environment and documents this information in an appropriate format							
		AA(E)2.2	Identifies and documents the major classes of transactions and balances for an engagement entity							
		AA(E)2.3	Obtains an understanding of and documents the entity's internal control							
AA(E)3	Evaluates the risk of material misstatement	AA(E)3.1	Evaluates the adequacy of the design of control activities in the prevention or detection of material misstatement, and suggests improvements where appropriate							
		AA(E)3.2	Evaluates the risk of material misstatement at an overall financial statement level (including an evaluation of the appropriateness of the going concern assumption)							
		AA(E)3.3	Evaluates the risk of material misstatement at the assertion level for classes of transactions, account balances and disclosures							
		AA(E)3.4	Evaluates the risk of material misstatement due to fraud							
		AA(E)3.5	Evaluates the risk of material misstatement due to non-compliance with laws and regulations							

**ANNEXURE A – GENERIC TRAINING PLAN**

Competency to be achieved		Tasks to be performed	Expected levels of competence at the end of each year of the training contract					Detailed examples of activities to be performed by trainees to demonstrate competence in this task	Mode through which exposure will be gained (i.e. on-the-job / simulation)
			Yr1	Yr2	Yr3	Yr4	Yr5		
		AA(E)3.6	Identifies and evaluates the significant risks that could result in material misstatement						
AA(E)4	Calculates and justifies planning materiality	AA(E)4.1	Identifies and evaluates the factors that affect planning materiality						
		AA(E)4.2	Calculates a justifiable level of planning materiality for an engagement						
AA(E)5	Designs or selects effective and efficient procedures	AA(E)5.1	Designs or selects appropriate tests of internal control (including IT internal controls, where appropriate), including the determination of sample sizes and methods of selection						
		AA(E)5.2	Designs or selects appropriate substantive tests of detail, including the determination of sample sizes and methods of selection						
		AA(E)5.3	Designs or selects appropriate substantive analytical review procedures						
		AA(E)5.4	Evaluates the need for using the work of others in conducting the audit, for example experts, internal auditors or component auditors, etc.						
		AA(E)5.5	Evaluates the need to use computer assisted audit techniques to gather suitable audit evidence						
AA(E)6	Executes the audit plan and documents and evaluates results	AA(E)6.1	Performs the planned tests of internal control and identifies situations where follow-up/extended work is required						
		AA(E)6.2	Performs the planned substantive tests of detail and identifies situations where follow-up/extended work is required						
		AA(E)6.3	Performs the planned substantive analytical review procedures and identifies situations where follow-up/extended work is required						
		AA(E)6.4	Evaluates whether the procedure meets the stated objective						
		AA(E)6.5	Recommends modifications to the audit plan, where necessary, in response to the results of procedures performed						



**ANNEXURE A – GENERIC TRAINING PLAN**

Competency to be achieved		Tasks to be performed		Expected levels of competence at the end of each year of the training contract					Detailed examples of activities to be performed by trainees to demonstrate competence in this task	Mode through which exposure will be gained (i.e. on-the-job / simulation)
				Yr1	Yr2	Yr3	Yr4	Yr5		
AA(E)7	Completes the engagement	AA(E)7.1	Evaluates the impact of identified misstatements against final materiality (quantitative and/or qualitative) and evaluates the need for additional work							
		AA(E)7.2	Performs a subsequent events review to identify potential adjusting subsequent events							
		AA(E)7.3	Evaluates the appropriateness of the going concern assumption							
		AA(E)7.4	Evaluates the management representation letter and recommends modifications, where applicable							
AA(E)8	Prepares information for meetings with stakeholders	AA(E)8.1	Prepares the report to management on findings arising from the engagement							
AA(E)9	Evaluates potential reportable irregularities	AA(E)9.1	Evaluates whether there are potential unlawful acts or omissions and whether or not they may constitute a reportable irregularity and, if appropriate, inform the supervisor of the potential irregularity							

**TAXATION (ELECTIVE)**

Competency to be achieved		Tasks to be performed		Expected levels of competence at the end of each year of the training contract					Detailed examples of activities to be performed by trainees to demonstrate competence in this task	Mode through which exposure will be gained (i.e. on-the-job / simulation)
				Yr1	Yr2	Yr3	Yr4	Yr5		
TX(E)1	Evaluates tax payers' tax profile	TX(E)1.1	Identifies the information required for the analysis of an entity's tax profile, for example the form of the entity, taxpayer's residency and liability for tax, exposure to taxation associated with various forms of income and organisational structure, etc.							
		TX(E)1.2	Evaluates the tax implications of different taxpayers' structures for example cash salary vs. fringe benefits, shares, loans or dividends, trusts, partners, companies, etc.							

**ANNEXURE A – GENERIC TRAINING PLAN**

Competency to be achieved		Tasks to be performed	Expected levels of competence at the end of each year of the training contract					Detailed examples of activities to be performed by trainees to demonstrate competence in this task	Mode through which exposure will be gained (i.e. on-the-job / simulation)
			Yr1	Yr2	Yr3	Yr4	Yr5		
<b>TX(E)2</b>	<b>Calculates or evaluates income tax payable and prepares or evaluates income tax returns for individuals</b>	TX(E)2.1	Calculates or evaluates the income tax payable for an individual, considering: <ul style="list-style-type: none"> <li>inclusion and classification of income from different sources, for example, employment including fringe benefits and lump sum benefits, property, business, capital gain/loss, other income, etc.</li> <li>exclusion of exempt income</li> <li>deductibility of expenses, for example, contributions to pension or retirement funds, income protection policies, assets used for trade purposes, legal fees and study at home, etc.</li> </ul>						
		TX(E)2.2	Prepares or evaluates income tax returns						
		TX(E)2.3	Identifies when capital gains tax (CGT) is applicable and calculates or reviews the CGT payable on qualifying transactions						
<b>TX(E)3</b>	<b>Calculates or evaluates income tax payable and prepares or evaluates income tax returns for legal entities</b>	TX(E)3.1	Calculates or evaluates the income tax payable for a legal entity, considering: <ul style="list-style-type: none"> <li>type of legal entity, for example, private, public, small business corporation, foreign, trusts, etc.</li> <li>inclusion and classification of income, for example, active business income, income from property, capital gains, exemptions, etc.</li> <li>deductibility of expenses, for example, capital allowances, assessed losses and special allowances, etc.</li> <li>tax deductions and credits, for example, small business deduction, general tax reduction, etc.</li> </ul>						
		TX(E)3.2	Prepares or evaluates income tax returns						
		TX(E)3.3	Identifies when capital gains tax (CGT) is applicable and calculates or reviews the CGT payable on qualifying transactions						
<b>TX(E)4</b>	<b>Calculates other taxes</b>	TX(E)4.1	Calculates or evaluates withholding tax for example interest or dividend withholding tax						

**ANNEXURE A – GENERIC TRAINING PLAN**

Competency to be achieved		Tasks to be performed		Expected levels of competence at the end of each year of the training contract					Detailed examples of activities to be performed by trainees to demonstrate competence in this task	Mode through which exposure will be gained (i.e. on-the-job / simulation)
				Yr1	Yr2	Yr3	Yr4	Yr5		
	payable and prepares or evaluates appropriate returns	TX(E)4.2	Identifies when indirect taxes, for example VAT or customs duty, are applicable and calculates or evaluates the indirect tax payable							
		TX(E)4.3	Prepares or evaluates indirect tax returns							
		TX(E)4.4	Prepares or evaluates provisional tax and employees tax (PAYE, SDL and UIF) returns							
TX(E)5	Makes recommendations on specific tax transactions	TX(E)5.1	Makes recommendations concerning tax transactions, taking into consideration applicable legislation, including, but not limited to, anti-avoidance legislation							
TX(E)6	Prepares or evaluates information to respond to assessments, file objections and appeals	TX(E)6.1	Evaluates the content of assessments and reassessments							
		TX(E)6.2	Prepares or evaluates supporting documentation required to initiate an appeal or file a notice of objection							

**MANAGEMENT DECISION-MAKING & CONTROL (ELECTIVE)**

Competency to be achieved		Tasks to be performed		Expected levels of competence at the end of each year of the training contract					Detailed examples of activities to be performed by trainees to demonstrate competence in this task	Mode through which exposure will be gained (i.e. on-the-job / simulation)
				Yr1	Yr2	Yr3	Yr4	Yr5		
MD(E)1	Identifies and evaluates the entity's/business unit's key performance indicators	MD(E)1.1	Identifies the financial and non-financial performance indicators that are key to the entity/business unit, including any industry-specific benchmarks							
		MD(E)1.2	Evaluates performance measurement methods for key performance indicators.							

**ANNEXURE A – GENERIC TRAINING PLAN**

Competency to be achieved		Tasks to be performed		Expected levels of competence at the end of each year of the training contract					Detailed examples of activities to be performed by trainees to demonstrate competence in this task	Mode through which exposure will be gained (i.e. on-the-job / simulation)
				Yr1	Yr2	Yr3	Yr4	Yr5		
MD(E)2	Evaluates the design of the entity's responsibility accounting system	MD(E)2.1	Evaluates the key components of the management accounting system of an entity/business unit, including the financial and non-financial reports produced							
MD(E)3	Prepares budgets and performs sensitivity analyses	MD(E)3.1	Prepares a budget for an entity/business unit, with clearly documented assumptions							
		MD(E)3.2	Performs sensitivity analysis on prepared budgets, varying key assumptions to document a range of possible outcomes							
MD(E)4	Analyses and interprets budget variances	MD(E)4.1	Evaluates the actual performance against budget, and investigates and documents reasons for variances							
		MD(E)4.2	Makes recommendations to address variances							
MD(E)5	Evaluates the applicability of cost management techniques	MD(E)5.1	Evaluates the methods used for allocation of costs in the entity/business unit							
		MD(E)5.2	Makes recommendations for improved cost control and cost efficiency							
		MD(E)5.3	Evaluates cost allocation options within or across divisions within the entity/business unit, for example the appropriate application of transfer pricing.							
MD(E)6	Evaluates relevant information with application to business decisions	MD(E)6.1	Evaluates and makes practical use of financial information that is relevant to pricing decisions, capacity utilisation and the implications of the existence of constraints							

**FINANCIAL MANAGEMENT (ELECTIVE)**

**ANNEXURE A – GENERIC TRAINING PLAN**

Competency to be achieved		Tasks to be performed		Expected levels of competence at the end of each year of the training contract					Detailed examples of activities to be performed by trainees to demonstrate competence in this task	Mode through which exposure will be gained (i.e. on-the-job / simulation)
				Yr1	Yr2	Yr3	Yr4	Yr5		
FM(E)1	Evaluates the entity's financial situation	FM(E)1.1	Evaluates the entity's/business unit's financial position, for example, using financial analysis, ratio analysis, trend analysis and/or cash flow analysis, etc.							
		FM(E)1.2	Recommends improvements to the performance of the entity/business unit, based on the analysis performed							
FM(E)2	Monitors cash flow	FM(E)2.1	Prepares or evaluates a cash flow forecast for an entity/business unit							
		FM(E)2.2	Identifies when there may be a cash shortfall and recommends possible action plans							
FM(E)3	Evaluates the entity's working capital	FM(E)3.1	Evaluates the entity's/business unit's current working capital position or components of it, for example, inventory, accounts receivable or payable management, etc. and, where required, recommends improvements							
FM(E)4	Identifies and evaluates sources of funds	FM(E)4.1	Evaluates an entity's/business unit's funding needs							
		FM(E)4.2	Evaluates sources of funding to meet the entity's/business unit's funding needs							
		FM(E)4.3	Evaluates the need for the use of financial instruments in managing an entity's/business unit's funding needs							
FM(E)5	Evaluates business plans, financial proposals or growth strategies	FM(E)5.1	Evaluates a business plan or financial proposal							
		FM(E)5.2	Evaluates the appropriateness and impact of the growth strategies formulated and adopted by the entity							
FM(E)6	Evaluates capital investment decisions	FM(E)6.1	Evaluates the opportunities, risks and financial implications associated with the replacement or acquisition of a capital asset							
		FM(E)6.2	Evaluates financial implications of investment decisions using the appropriate capital budgeting techniques							
		FM(E)6.3	Evaluates or makes recommendations on the replacement or acquisition of a capital asset							
FM(E)7	Values a business or business units	FM(E)7.1	Calculates a reasonable range of values for a business or business units or components of the business, using different valuation techniques							

**ANNEXURE A – GENERIC TRAINING PLAN**

Competency to be achieved or components of a business		Tasks to be performed		Expected levels of competence at the end of each year of the training contract					Detailed examples of activities to be performed by trainees to demonstrate competence in this task	Mode through which exposure will be gained (i.e. on-the-job / simulation)
				Yr1	Yr2	Yr3	Yr4	Yr5		
		FM(E)7.2	Identifies the critical assumptions and facts that underlie the valuation estimate, including factors affecting the accuracy of the valuation							
		FM(E)7.3	Performs a sensitivity analysis on the assumptions used in the valuation model in order to obtain a reasonable range of possible values							

**RISK MANAGEMENT & GOVERNANCE (ELECTIVE)**

Competency to be achieved		Tasks to be performed		Expected levels of competence at the end of each year of the training contract					Detailed examples of activities to be performed by trainees to demonstrate competence in this task	Mode through which exposure will be gained (i.e. on-the-job / simulation)
				Yr1	Yr2	Yr3	Yr4	Yr5		
RM(E)1	Identifies and evaluates the risks pertaining to the financial information system	RM(E)1.1	Identifies strategic, operational, financial, regulatory and information system risks, based on an understanding of the environment in which the entity/audit engagement operates, its strategies and management processes							
		RM(E)1.2	Evaluates the business processes which are susceptible to fraud and, where necessary, document the systems introduced by the business to mitigate the risk							

**ANNEXURE A – GENERIC TRAINING PLAN**

Competency to be achieved		Tasks to be performed		Expected levels of competence at the end of each year of the training contract					Detailed examples of activities to be performed by trainees to demonstrate competence in this task	Mode through which exposure will be gained (i.e. on-the-job / simulation)
				Yr1	Yr2	Yr3	Yr4	Yr5		
RM(E)2	Evaluates the key internal controls (including IT related controls) implemented in an entity	RM(E)2.1	Evaluates the entity's key business processes, including the procurement processes, and identifies general and application controls, both manual and IT, within these business processes							
RM(E)3	Evaluates internal control	RM(E)3.1	Selects suitable criteria or a recognised framework for control evaluation							
		RM(E)3.2	Evaluates the design adequacy of internal control, including application and general controls within the IT environment in the context of the criteria/recognised framework							
RM(E)4	Conducts planning and fieldwork within the scope of internal audit policies	RM(E)4.1	Designs an appropriate audit programme							
		RM(E)4.2	Performs appropriate fieldwork in accordance with the audit programme							
		RM(E)4.3	Applies sampling techniques in accordance with the audit programme							
		RM(E)4.4	Analyses test results to determine if additional work is required, or if no further testing is necessary, to conclude on the effectiveness of the control environment							
RM(E)5	Documents the results of internal audit procedures performed	RM(E)5.1	Creates internal audit documentation that provides a clear link to significant findings or issues that arose during the engagement, and that contains sufficient information to support the nature, timing and extent of procedures performed and the results of those procedures							
RM(E)6	Evaluates evidence, draws conclusions and issues	RM(E)6.1	Evaluates the sufficiency and significance of the evidence and/or results of analysis							
		RM(E)6.2	Identifies and evaluates inconsistencies, unexpected circumstances or findings, or findings that indicate possible fraud, error or illegal acts							

**ANNEXURE A – GENERIC TRAINING PLAN**

Competency to be achieved		Tasks to be performed		Expected levels of competence at the end of each year of the training contract					Detailed examples of activities to be performed by trainees to demonstrate competence in this task	Mode through which exposure will be gained (i.e. on-the-job / simulation)
				Yr1	Yr2	Yr3	Yr4	Yr5		
	appropriate reports	RM(E)6.3	Evaluates the reasonableness of the conclusions on the subject matter, based on the outcome of internal audit procedures							
		RM(E)6.4	Assists in the preparation of the final report with recommendations, management responses and an action plan							
RM(E)7	Assists in the evaluation of an entity's plans for risk management	RM(E)7.1	Recommends methods to manage risk, for example choosing not to undertake certain types of activities or transferring risk to third parties through insurance, hedging, outsourcing, etc. or mitigating risks through preventative and detective control procedures							
RM(E)8	Conducts governance reviews in accordance with appropriate governance standards	RM(E)8.1	Evaluates the components of the entity's/audit engagement's governance structure and its role, for example board of directors, audit committee, etc.							
		RM(E)8.2	Evaluates the corporate governance practices of an entity/audit engagement in relation to relevant legislation and practices, documenting recommendations for improvement							
		RM(E)8.3	Evaluates the disclosure of corporate governance for an entity/audit engagement							



**ANNEXURE A – GENERIC TRAINING PLAN****RESIDUAL SKILLS****AUDITING & ASSURANCE (RESIDUAL)**

Competency to be achieved		Tasks to be performed		Expected levels of competence at the end of each year of the training contract					Detailed examples of activities to be performed by trainees to demonstrate competence in this task	Mode through which exposure will be gained (i.e. on-the-job / simulation)
				Yr1	Yr2	Yr3	Yr4	Yr5		
<b>AA(R)1</b>	<b>Demonstrates a basic appreciation and awareness of the practical considerations of the external audit function</b>	AA(R)1.1	Evaluates the scope and the appropriateness of the terms of engagement, including the responsibilities of management and the responsibilities of the auditors							
		AA(R)1.2	Evaluates the impact of identified misstatements on the financial statements in the context of materiality							
		AA(R)1.3	Evaluates the appropriateness of the management representation letter							
<b>AA(R)2</b>	<b>Prepares information requested by the external auditors</b>	AA(R)2.1	Prepares information for, or responds to requests by, the external auditors							
<b>AA(R)3</b>	<b>Communicates with external audit</b>	AA(R)3.1	Communicates effectively with external audit stakeholders, for example identifying issues regarding the audit strategy, describing internal controls and financial systems used, any material issues identified during the course of the audit, etc.							

**ANNEXURE A – GENERIC TRAINING PLAN**

TAXATION (RESIDUAL)										
Competency to be achieved		Tasks to be performed		Expected levels of competence at the end of each year of the training contract					Detailed examples of activities to be performed by trainees to demonstrate competence in this task	Mode through which exposure will be gained (i.e. on-the-job / simulation)
				Yr1	Yr2	Yr3	Yr4	Yr5		
TX(R)1	Calculates or evaluates income tax payable and prepares or evaluates income tax returns for individuals	TX(R)1.1	Calculates or evaluates the income tax payable for an individual, considering: <ul style="list-style-type: none"><li>inclusion and classification of income from different sources, for example, employment including fringe benefits and lump sum benefits, property, business, capital gain/loss, other income, etc.</li><li>exclusion of exempt income</li><li>deductibility of expenses, for example, contributions to pension or retirement funds or medical expenses, income protection policies, assets used for trade purposes, legal fees and study at home, etc.</li></ul>							
		TX(R)1.2	Prepares or evaluates income tax returns							
TX(R)2	Calculates or evaluates income tax payable and prepares or evaluates income tax returns for legal entities	TX(R)2.1	Calculates or evaluates the income tax payable for a legal entity, considering: <ul style="list-style-type: none"><li>type of legal entity, for example, private, public, small business corporation, foreign, trusts, etc.</li><li>inclusion and classification of income, for example, active business income, income from property, capital gains, exemptions, etc.</li><li>deductibility of expenses, for example, capital allowances, assessed losses and special allowances, etc.</li><li>tax deductions and credits, for example, small business deduction, general tax reduction, etc.</li></ul>							
		TX(R)2.2	Prepares or evaluates income tax returns							
TX(R)3	Calculates other taxes	TX(R)3.1	Calculates or evaluates withholding tax , for example interest or dividend withholding tax, etc.							

**ANNEXURE A – GENERIC TRAINING PLAN**

Competency to be achieved		Tasks to be performed		Expected levels of competence at the end of each year of the training contract					Detailed examples of activities to be performed by trainees to demonstrate competence in this task	Mode through which exposure will be gained (i.e. on-the-job / simulation)
				Yr1	Yr2	Yr3	Yr4	Yr5		
payable and prepares or evaluates appropriate returns		TX(R)3.2	Identifies when indirect taxes, for example VAT or customs duty, are applicable and calculates or evaluates the indirect tax payable							
		TX(R)3.3	Prepares or evaluates indirect tax returns							
		TX(R)3.4	Prepares or evaluates employees tax (PAYE, SDL and UIF) returns							

**MANAGEMENT DECISION-MAKING AND CONTROL (RESIDUAL)**

Competency to be achieved		Tasks to be performed		Expected levels of competence at the end of each year of the training contract					Detailed examples of activities to be performed by trainees to demonstrate competence in this task	Mode through which exposure will be gained (i.e. on-the-job / simulation)
				Yr1	Yr2	Yr3	Yr4	Yr5		
MD(R)1	Identifies and evaluates an entity's/business unit's key performance indicators	MD(R)1.1	Identifies financial and non-financial performance indicators that are key to the entity/business unit/audit engagement, including any industry-specific benchmarks							
		MD(R)1.2	Evaluates performance measurement methods for key performance indicators							
MD(R)2	Prepares budgets and performs sensitivity analyses	MD(R)2.1	Prepares a budget for an entity/business unit/audit engagement, with clearly documented assumptions							
		MD(R)2.2	Performs sensitivity analysis on prepared budgets, varying key assumptions to document a range of possible outcomes							
MD(R)3	Analyses and interprets budget variances	MD(R)3.1	Documents actual performance against budget, and investigates and documents reasons for variances							
		MD(R)3.2	Makes recommendations to address variances							

**FINANCIAL MANAGEMENT (RESIDUAL)**

**ANNEXURE A – GENERIC TRAINING PLAN**

Competency to be achieved		Tasks to be performed		Expected levels of competence at the end of each year of the training contract					Detailed examples of activities to be performed by trainees to demonstrate competence in this task	Mode through which exposure will be gained (i.e. on-the-job / simulation)
				Yr1	Yr2	Yr3	Yr4	Yr5		
FM(R)1	Evaluates the entity's financial situation	FM(R)1.1	Evaluates the entity's/business unit's/engagement client's financial position, for example using financial analysis, ratio analysis, trend analysis and/or cash flow analysis, etc.							
FM(R)2	Monitors cash flow	FM(R)2.1	Prepares or evaluates a cash flow forecast for an entity/business unit/engagement client							
		FM(R)2.2	Identifies when there may be a cash shortfall and recommends possible action plans							
FM(R)3	Evaluates the entity's working capital	FM(R)3.1	Evaluates the entity's/business unit's current working capital position or components of it, for example, inventory, accounts receivable or payable management, etc. and, where required, recommends improvements							
FM(R)4	Evaluates capital investment decisions	FM(R)4.1	Evaluates the financial implications of investment decisions using the appropriate capital budgeting techniques							
FM(R)5	Values a business or business units or components of a business	FM(R)5.1	Calculates or evaluates a reasonable range of values for a business or business units or components of a business, using different valuation techniques, and identifies the factors and external influences that will impact on the calculated value of the business							

**RISK MANAGEMENT AND GOVERNANCE (RESIDUAL)**

Competency to be achieved		Tasks to be performed		Expected levels of competence at the end of each year of the training contract					Detailed examples of activities to be performed by trainees to demonstrate competence in this task	Mode through which exposure will be gained (i.e. on-the-job / simulation)
				Yr1	Yr2	Yr3	Yr4	Yr5		
RM(R)1	Identifies and evaluates the risks pertaining to	RM(R)1.1	Evaluates strategic, operational, financial, regulatory and information system risks, based on an understanding of the environment in which the entity/audit engagement operates, its strategies and management processes							

**ANNEXURE A – GENERIC TRAINING PLAN**

Competency to be achieved		Tasks to be performed		Expected levels of competence at the end of each year of the training contract					Detailed examples of activities to be performed by trainees to demonstrate competence in this task	Mode through which exposure will be gained (i.e. on-the-job / simulation)
				Yr1	Yr2	Yr3	Yr4	Yr5		
	the financial information system	RM(R)1.2	Identifies the business processes which are susceptible to fraud and, where applicable, documents the systems introduced by the business to mitigate the risk							
RM(R)2	Identifies the key internal controls (including IT related controls) implemented in an entity	RM(R)2.1	Identifies the entity's key business processes, including the procurement processes, and identifies general and application controls, both manual and IT, within these business processes							
RM(R)3	Evaluates internal control	RM(R)3.1	Evaluates the design adequacy of internal control, including application and general controls within the IT environment in the context of the criteria/recognised framework							
RM(R)4	Conducts governance reviews in accordance with appropriate governance standards	RM(R)4.1	Documents the components of the entity's/audit engagement's governance structure and its role, for example board of directors, audit committee, etc.							
		RM(R)4.2	Evaluates the corporate governance practices of an entity/audit engagement in relation to relevant legislation and practices							

**ANNEXURE B – CLIENT SUMMARY****SUMMARY OF CLIENTS FOR THE CURRENT PERIOD**

1. Financial period to which the information provided by you in the schedule below pertains:

[from]

[to]

2. Number of months covered by this financial period cover:

	ELECTIVE 1		ELECTIVE 2 (if applicable)		ELECTIVE 3 (if applicable)		FINANCIAL ACCOUNTING		OTHER			
	Insert name of elective here		Insert name of elective here		Insert name of elective here							
	<u>Fees:</u> Work relating to the elective you indicated above	<u>Hours:</u> Work relating to the elective you indicated above	<u>Fees:</u> Work relating to the elective you indicated above	<u>Hours:</u> Work relating to the elective you indicated above	<u>Fees:</u> Work relating to the elective you indicated above	<u>Hours:</u> Work relating to the elective you indicated above	<u>Fees:</u> Work relating to financial accounting	<u>Hours:</u> Work relating to financial accounting	<u>Fees:</u> Work relating to other work not covered elsewhere	<u>Hours:</u> Work relating to other work not covered elsewhere	TOTAL FEES	TOTAL HOURS
Public companies	R 0	0	R 0	0	R 0	0	R 0	0	R 0	0	R 0	0
Private companies	R 0	0	R 0	0	R 0	0	R 0	0	R 0	0	R 0	0
Close corporations	R 0	0	R 0	0	R 0	0	R 0	0	R 0	0	R 0	0
Co-operatives	R 0	0	R 0	0	R 0	0	R 0	0	R 0	0	R 0	0
Other corporate bodies	R 0	0	R 0	0	R 0	0	R 0	0	R 0	0	R 0	0
Charitable, religious & similar bodies	R 0	0	R 0	0	R 0	0	R 0	0	R 0	0	R 0	0
Partnerships	R 0	0	R 0	0	R 0	0	R 0	0	R 0	0	R 0	0
Individuals	R 0	0	R 0	0	R 0	0	R 0	0	R 0	0	R 0	0
Public sector	R 0	0	R 0	0	R 0	0	R 0	0	R 0	0	R 0	0
Other	R 0	0	R 0	0	R 0	0	R 0	0	R 0	0	R 0	0
GRAND TOTAL	R 0	0	R 0	0	R 0	0	R 0	0	R 0	0	R 0	0

## ANNEXURE B – CLIENT SUMMARY

3. Please explain how this schedule was compiled, for example: Does it contain fees invoiced or gross income prior to write-offs, does it reflect a calculated hourly rate or actual time booked by productive staff, do the audit fees and hours include Independent Reviews, etc.?

--

4. Please provide information about the type and nature of the engagement included in the "Other" column above

--

5. Current partners and staff of the training office: (This refers to staff who contribute to the hours and fees set out in the Summary of Clients and Fees above)

STAFF DESCRIPTION	Number
No. of CAs	0
No. of Managers (excluding CAs and administrative managers)	0
No. of Non-CA Supervisors (excluding trainee accountants)	0
No. of professional staff: Bookkeepers and Tax advisors (excluding CAs)	0
No. of SAICA trainee accountants	0
No. of non-SAICA trainee accountants (e.g. SAIPA, CIMA, ACCA)	0
No. of other Non-CA productive staff not listed above	0
<b>TOTAL PRODUCTIVE STAFF</b>	<b>0</b>

No. of partners/directors	0
No. of Registered Auditors	0
No. of Registered Assessors	0

**ANNEXURE C – DETAILED CLIENT LIST**

Detail of clients for the current period (please do not reflect any anticipated growth in the client base):

**1.1. Elective 1:**

Elective name

Engagements relating to the elective you have indicated above

CLIENT NAME	INDUSTRY	APPROXIMATE HOURS IN THE PERIOD ABOVE	APPROXIMATE FEES IN THE PERIOD ABOVE	NUMBER OF PERSONS DIRECTLY INVOLVED IN ENGAGEMENT
Etc.				
<b>TOTALS</b>				

**1.2. Elective 2 (if applicable):**

Elective name

Engagements relating to the elective you have indicated above

CLIENT NAME	INDUSTRY	APPROXIMATE HOURS IN THE PERIOD ABOVE	APPROXIMATE FEES IN THE PERIOD ABOVE	NUMBER OF PERSONS DIRECTLY INVOLVED IN ENGAGEMENT
Etc.				
<b>TOTALS</b>				

**1.3. Elective 3 (if applicable):**

Elective name

Engagements relating to the elective you have indicated above

CLIENT NAME	INDUSTRY	APPROXIMATE HOURS IN THE PERIOD ABOVE	APPROXIMATE FEES IN THE PERIOD ABOVE	NUMBER OF PERSONS DIRECTLY INVOLVED IN ENGAGEMENT
Etc.				
<b>TOTALS</b>				

**1.4. Financial accounting:**

Engagements relating to financial accounting

CLIENT NAME	INDUSTRY	APPROXIMATE HOURS IN THE PERIOD ABOVE	APPROXIMATE FEES IN THE PERIOD ABOVE	NUMBER OF PERSONS DIRECTLY INVOLVED IN ENGAGEMENT
Etc.				
<b>TOTALS</b>				



**ANNEXURE D – SUMMARY MAP OF NEW TO PREVIOUS CRITERIA**

New Criteria	Previous Criteria
A1	A1 (removed as a line item but covered by point 3 of the new criterion)
	A2
	A3
	A4
	A5
	A6
	B4
	B5
A2	A7
A3	B9
B1	B7 and parts of B1 and D3
B2	B6
B3	B2
B4	B11
	D5 (removed but covered in terms of application of the training regulations)
B5	B8
B6	Part of B11
B7	Part of B1
B8	B10 (note that this is now for all visits not just PAVs)
	B12 - removed
C1	C1
C2	Part of C2
C3	Part of C2
C4	C3
C5	C4
C6	C5
C7	B3
C8	Part of C6
C9 - New	
D1*	D2
	D4
D2	D1
D2.1	D1.1 (note that D1.1.3 was split into D2.1.3 and D2.1.4)
D2.2	D1.2 (note that D1.2.5 was split into D2.2.5 and D2.2.6)

\*Please specifically note that RPL has been incorporated as a step in assessment (refer the definition of category D). There is no specific criterion to address this, but RPL should be considered in terms of evidence of the trainee's overall assessment.