



SAICA Training Office Guide

Evidencing compliance with the accreditation criteria

Effective 1 January 2022

Updates to the Guide from 2021:

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 2021 and, in particular, to incorporate both the 2016 and CA2025 Training Programmes.

PREPARING FOR THE RE-ACCREDITATION VISIT

The re-accreditation visit is an opportunity for training offices to show SAICA how they run the training programme in their specific context

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 accreditation criteria.

This document provides guidance in preparing evidence of compliance with the criteria and related indicators.

The following templates have been provided with this guide and may be used by as part of the evidence provided for criteria C2 and C3:

- Generic Training Plan (relevant for trainees on the 2016 Training Programme).
- Training Plan (relevant for trainees on the CA2025 Training Programme).
- PVAA Examples (relevant for trainees on the CA2025 Training Programme)
- Client Summary (for training offices that provide experience through client engagements – Audit and non-Audit).
- Detailed Client List (for training offices that provide experience through client engagements).

Training offices are welcome to use these templates in providing evidence for the various criteria, however they may also present information in an alternate manner that they believe is more relevant to their specific training environment. The **level of detail and information** reflected in these templates should however be noted in providing information in a different format.

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 visit if they believe this will provide further evidence or clarity about how the programme functions.

Please note that any *examples* provided in this guide 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 Training Regulations).

Findings from the latest SAICA visit continue to be key inputs in determining a training 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 but not so pervasive that the very high risk rating is warranted.
- 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 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.

As far as possible, 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 – COMPLIANCE

A1	
Criterion	The training office complies with all legal and regulatory aspects required for the training programme.
Indicators	<ol style="list-style-type: none"> The training office: <ul style="list-style-type: none"> is tax compliant; has a valid Employment Equity plan, where applicable; complies with Occupational Health and Safety Regulations; is a going concern; complies with the Basic Conditions of Employment Act, the Labour Relations Act and other applicable employment-related legislation; and is registered and contributing to the relevant SETA (e.g. Fasset), where applicable; In the case of Audit and Assurance training offices: <ul style="list-style-type: none"> the training office is registered as a practice with the IRBA; and the training officer is registered with the IRBA as an RA.
<p><i>Rationale for this criterion</i></p> <p>These aspects have been included as part of the criteria as they impact the training environment, 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. Please note however that evidence provided in terms of other criteria will also be considered in relation to this criterion, where applicable, for example. compliance with the Basic Conditions of Employment Act in the Employment contract (A2).</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	
Criterion	The employment contract for trainee accountants complies with SAICA's requirements.
Indicators	<ol style="list-style-type: none"> The employment contract contains at least the following information: <ul style="list-style-type: none"> Employer's and trainee's details: <ul style="list-style-type: none"> employer's full name; employer's address; employee's full name; employee's job title; employment details; place/s of work; start date of employment; and working hours and days of work. Payment details: <ul style="list-style-type: none"> pay or the rate and method of calculating pay; rate for overtime; any other cash payments; any payments in kind and their value; frequency of payment; and

A2	
	<ul style="list-style-type: none"> ○ any deductions. • Leave details regarding any leave to which the trainee is entitled including provision for study leave. • If applicable, the training office's requirements regarding post-graduate studies (for the individual trainee). • Period of notice required. <p>2. The employment contract is:</p> <ul style="list-style-type: none"> • in writing and be signed by the employer and the trainee; • concluded when the trainee commences employment; • updated if any of the details change; and • kept by the employer for a period of three years after the termination or completion of the training contract. <p>3. The employment contract:</p> <ul style="list-style-type: none"> • indicates that it is entered into in relation to the Training Regulations; and • 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. <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 employment contract, however, certain information is required to be included in terms of current legislation. The link to the SAICA Training Contract should also 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 on early termination (other than disbursements to SAICA).</p> <p>The Training Regulations also permit certain inclusions in the employment contract pertaining to post-graduate studies and academic progress for post-graduate-level trainees. These terms and conditions must be included in the employment contract should the office wish to apply them.</p> <p><i>Guidance in evidencing compliance</i></p> <p>The reviewer will obtain the employment contract from TCMS.</p> <p>If the employment contract 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 training office's context.</p> <p>Academic progress:</p> <ul style="list-style-type: none"> • If the academic progress rule is applicable in the training office (i.e. there are trainees completing their undergraduate studies), it is recommended that the rule as stated in the Training Regulations be included in the contract. • If academic progress is included in the contract, make sure that the academic progress rule in the contract corresponds to the current Training Regulations. • If the training 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.

A2	
<ul style="list-style-type: none"> Please remember that the training office may not apply more stringent requirements for academic progress than allowed for in the Training Regulations. <p><i>Refer to the SAICA Labour Legislation guide available under Training Office resources on the SAICA website for further guidance and for an example employment contract.</i></p>	

A3	
Criterion	The training programme is effectively and efficiently administered on TCMS
Indicators	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 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 AND SUPPORT: The training office must have appropriate physical, human and financial resources and procedures to provide an environment conducive to quality training and development.

B1	
Criterion	The training officer, on behalf of the training office, accepts responsibility for all aspects of the training programme.
Indicators	<ol style="list-style-type: none"> 1. Trainees, reviewers, evaluators and assessors involved in the training programme have reasonable access to the training officer. 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. 3. The training officer has implemented appropriate structures/procedures to oversee the training programme. 4. The training officer implements a structured process for the review and evaluation of the assessment process. 5. All documentation requested for SAICA interventions is submitted as required including submission of the questionnaires by trainees. 6. The training officer is available for the SAICA re-accreditation visit and makes the trainees available for the trainee interview.
<p><i>Rationale for this criterion</i></p> <p>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.</p> <p><i>Guidance in evidencing compliance</i></p> <p>Please pay attention to each of the indicators and consider how best to evidence this in the training environment. Please also pay attention to the deadlines for submission of information in advance of the visit.</p> <p>The training officer is responsible for the SAICA training programme at the training office, although they may delegate certain functions to other role players. As such the training officer is expected to be available to meet with the training office reviewer at the kick-off meeting and at the conclusion of the visit and to answer questions or respond to queries during the visit process. The trainees will also need to be made available for a trainee interview.</p> <p>For indicator 4, the training officer is reminded to review and evaluate the extent to which the training 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.</p>	
B2	
Criterion	The training officer is sufficiently senior and experienced and has the full support of those charged with the governance of the organisation.
Indicators	<ol style="list-style-type: none"> 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. 2. There are accordingly direct reporting lines and clear communication lines between the training officer and executive management.

B2	
<i>Rationale for this criterion</i>	
Although the training officer is responsible for the training programme, it cannot be implemented without the support of all senior staff in the training office. The Training Regulations also highlight this joint responsibility.	
<i>Guidance in evidencing compliance</i>	
In evidencing compliance in the training office's particular environment please note:	
<ul style="list-style-type: none"> 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 training office no matter the particular structure. 	
Evidence provided should clearly reflect the support of executive management for the training officer and the training programme.	

B3	
Criterion	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.
Indicators	<ol style="list-style-type: none"> Documentation is available and has been communicated to all role players. Role players understand their responsibilities as well as those of others involved in the training programme. Reporting lines of the training officer, trainees, supervisors/managers and partners/directors of the training office are documented.
<i>Guidance in evidencing compliance</i>	
In drafting relevant documentation for the training 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.	
Please do not copy the wording in the paragraph above – make the evidence relevant to the particular environment. If the training office's documentation is based on a template from an external service provider, ensure that the content reflects the actual process/structure of the training office. The same applies to the use of a national template in a training office that forms part of a group – this must be customised for the local training environment.	
Responsibilities regarding assessment are referred to in criterion D1.	
It is recommended that a version number or date of revision be included on documents provided, for ease of reference.	

B4	
Criterion	The training office applies the current version of the Training Regulations.
Indicators	<ol style="list-style-type: none"> The training officer has communicated the current version of the Training Regulations to all role players in relation to their responsibilities The current version of the Training Regulations is readily available. The training office's registration complies with the Training Regulations. The training officer's registration complies with the Training Regulations. All role players apply the current version of the Training Regulations as they relate to their responsibilities.

B4
<p><i>Guidance in evidencing compliance</i></p> <p>The criterion wording emphasises <u>application</u> of the Training Regulations in the training office. Please consider all of the indicators in providing evidence for this criterion.</p> <p>The various role players in the training 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 training 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>

B5	
Criterion	Each trainee receives sufficient and appropriate supervision, guidance, development and feedback within a supportive learning environment, at all times, whether in-person or remotely.
Indicators	<ol style="list-style-type: none">1. The training officer is responsible for ensuring that each trainee is supervised by:<ul style="list-style-type: none">• appropriately experienced and qualified persons;• who are technically competent;• who understand their responsibility towards developing the prescribed competencies of the trainees assigned to them; and• who model appropriate professional behaviour.2. Structures/procedures have been implemented to ensure that managers/supervisors are trained and monitored.3. Assessors in the office remain up to date in matters affecting their role.4. Structures/procedures have been implemented to create a supportive learning environment for trainees.
<i>Guidance in evidencing compliance</i> <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 training office and the specific wording of the indicators around modelling appropriate professional behaviour, training, support and responsibility.</p>	

B6	
Criterion	Each trainee is provided with appropriate support to encourage academic progress.
Indicators	The training office provides trainees with financial and/or non-financial support to encourage them to make academic progress.
<i>Rationale for this criterion</i> One of the duties of the training officer in the Training Regulations is to provide appropriate support for studies related to the training programme.	
<i>Guidance in evidencing compliance</i> In evidencing compliance consider all the ways (both financial and non-financial) in which the training office provides support for trainees to make academic progress, for example, the level of study leave granted, how the trainees'	

B6
academic progress is taken into account in the scheduling of work, how exam results are monitored and any technical or learning support provided.
If the training office provides study loans or bursaries to trainees, this is also relevant here.

B7	
Criterion	The office must facilitate and encourage the display and practice of professional behaviour through structures and facilities for in-person and/or remote work.
Indicators	The indicators would be determined by the structure of the office.
<i>Guidance in evidencing compliance</i> This criterion allows for a variety of different training environments with an emphasis on how the training office facilitates the practice of professional behaviours. This would include specific structures the training office has put in place and how professional behaviour is developed and role-modelled.	

B8	
Criterion	Adequate financial resources must be allocated to the training programme.
Indicators	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.
<i>Guidance in evidencing compliance</i> In evidencing compliance consider all of the financial resources allocated to the training programme by the training 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 – PRACTICAL WORK EXPERIENCE: 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 practical work experience.

C1	
Criterion	Each trainee receives a formal and suitably detailed induction programme within six months after the start date of their training contract
Indicators	<p>All trainees receive an induction (either face-to-face or electronic) that will assist them to –</p> <ul style="list-style-type: none">• understand the need to develop the correct professional attitude to their traineeship;• be aware of the different roles of SAICA and IRBA (including the Audit Development Programme);• understand the SAICA Training Programme;• understand the prescribed competencies for the SAICA Training Programme;• be aware of the responsibilities of training officers for planning and monitoring the skills development of trainee accountants;• be aware of their personal responsibilities with regard to their own skills development and assessment;• understand SAICA’s assessment process and any assessment tools used;• be familiar with the SAICA Training Regulations and the Code of Professional Conduct; and• use the SAICA Training Contract Management System (TCMS).
<i>Guidance in evidencing compliance</i>	
Evidence of compliance should be available for all active trainees and not just the most recent intake.	

C1	
<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 training office having completed part of a contract at another training office it is still the current training office's responsibility to ensure an induction has been provided. 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 training office uses SAICA induction material, the most recent material must be used.</p> <p>If using an external provider to deliver the induction or the SAICA material, please consider any training office specific information relevant for the above indicators which may also need to be provided to the trainees.</p>	
C2	
Criterion	The training office has work of sufficient and appropriate range and depth to support the allocated quota of trainees.
Indicators	<ol style="list-style-type: none"> 1. The nature, industry and business model of the training office allows for the required range and depth of exposure. 2. The training office's client base/available work supports the number of productive staff in the office (including trainees).
<p><i>Rationale for this criterion</i></p> <p>The emphasis of this criterion is on the availability of the appropriate range and depth of work in the training office to support the trainees towards meeting the SAICA competencies. The criterion firstly requires that the nature and variety of the work is sufficient and appropriate to allow for the required range and depth of exposure and secondly that the quantity of available work is sufficient <u>to support the quota</u>.</p> <p><i>Guidance in evidencing compliance</i></p> <p>In evidencing compliance please consider all aspects detailed in the indicators as applied in the context of the specific training environment.</p> <p>In providing evidence consider the range (variety and types of work available) and the depth of exposure (complexity, detail and progression available) in relation to the 2016 and/or CA2025 training programme.</p> <p>The available work must be sufficient to allow <i>active trainees</i> to meet the core experience hours, and range and depth requirements. Evidence provided for this aspect should include <i>current</i> work only.</p> <p>The information provided must also support the allocated quota. Where changes are expected, future-based information may also be provided (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.</p> <p>Training offices that train through client engagements are welcome to use the Client Summary and Client Detail templates to provide this information.</p> <p>For training offices that train through rotations, the areas of the business that trainees will rotate to and the type of work that they will complete in each rotation is relevant.</p>	
C3	
Criterion	The training office provides trainees with experience of increasing complexity and of the necessary range and depth in the prescribed tasks and competencies.

C3	
Indicators	<ol style="list-style-type: none"> 1. The office follows a structured and equitable approach to providing each trainee with the required exposure. 2. The range and depth of exposure allows trainees to develop competence in the prescribed competencies. 3. The office has processes in place to address trainees' exposure and development needs. 4. For Audit and Assurance training offices: <ul style="list-style-type: none"> • For trainees on the 2016 training programme, adequate exposure to the Auditing and Assurance elective. • For trainees on the CA2025 training programme, adequate exposure to the learning outcomes for the Audit of Historical Financial Statements and, where applicable, other related engagements.
<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/learning outcome. There is an expectation from SAICA that the training office follows an equitable approach to providing adequate exposure for all of its trainees.</p> <p>In providing evidence for this criterion, Training offices are welcome to use the Generic Training Plan template (for trainees on the 2016 training programme) and the Training Plan and PVAA example templates (for trainees on the CA2025 training programme).</p> <p>In providing evidence please ensure that any documented examples and processes align to the actual work available (as reflected in criterion C2) and the actual experience provided to trainees as reflected in the assessment documents.</p> <p>For C&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&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	
Criterion	The training office has processes in place to ensure that trainees meet the core experience hour requirements over the term of the training contract.
Indicators	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	
Criterion	On-the-job experience constitutes the most significant portion of each trainee's learning experience.
Indicators	For trainees on the 2016 training programme, simulations do not constitute the only mode of exposure in support of the final assessment of competence for any individual trainee for more than:

C5	
	<ul style="list-style-type: none"> • 10% of the total number of compulsory and elective tasks (excluding the Professional Conduct values); and • 50% of the total number of residual tasks. <p>For trainees on the CA2025 training programme, simulation may be used to supplement the trainee's on-the-job experience however the principle of this criterion remains relevant. Any simulations used should be included in the consideration of the range and depth of practical work experience in criteria C2 and C3.</p>
<p><i>Guidance in evidencing compliance</i></p> <p>In evidencing compliance with this criterion consider how the training office ensures that trainees demonstrate competence through mainly on-the-job exposure.</p> <p>Evidence provided for criterion C6 as well as in the assessment documents is also relevant for this criterion.</p>	
C6	
Criterion	Simulations comply with SAICA's requirements for simulations (refer Annexure 8 of the Training Regulations).
Indicators	<ol style="list-style-type: none"> 1. All simulations comply with SAICA's requirements for simulations. 2. Results of all simulations have been recorded in TSRs/PSRs/LORs as required.
<p><i>Guidance in evidencing compliance</i></p> <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 training 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/PSR/LORs be prepared for simulations. If a simulation is included with other work in a TSR/PSR/LORs 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"> 1. Trainees have access to sufficient and appropriate information technology to enable them to meet SAICA's prescribed competencies in respect of IT digital acumen. 2. Trainees are adequately trained on the use of information technology and software applications, relevant for the prescribed competencies..
<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 training 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><i>Guidance in evidencing compliance</i></p> <p>In providing evidence of compliance with this criterion, please consider both indicators, i.e. resources and training.</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.

C8	
Indicators	<ol style="list-style-type: none"> 1. The office communicates and demonstrates the importance of life-long learning as a professional behaviour 2. The office has mechanisms in place to identify learning needs and to provide and monitor relevant learning interventions.
<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>	

C9	
Criterion	The training office encourages the development and display of ethical behaviour.
Indicators	<ol style="list-style-type: none"> 1. The office creates a culture of ethics by: <ul style="list-style-type: none"> • encouraging discussion of ethical issues and consideration of ethics in all engagements and interactions; • implementing structures and procedures for all staff including trainees to communicate ethical concerns without fear of victimisation; and • taking steps to discipline individuals who display unethical behaviour. 2. The office develops trainees' ethical reasoning process through deliberate discussions on ethics and/or ethics training on a regular basis over the course of the training contract, followed by individual reflection to: <ul style="list-style-type: none"> • identify development needs; and • commit to activities to meet the development need(s) identified and apply what was learnt in practice.
<p><i>Guidance in evidencing compliance</i></p> <p>This criterion has evolved one step further in 2022 in that the reference to hours in relation to indicator 2 has been completely removed. The emphasis is on "a regular basis".</p> <p>Please consider each aspect of these two indicators in providing evidence.</p>	

CATEGORY D – 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	
Criterion	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.
Indicators	<ol style="list-style-type: none"> 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. 2. The SAICA assessment appeals process relating to the final assessment decision is formally communicated to trainees. 3. All role players demonstrate an understanding of the assessment process. 4. Trainees on the CA2025 Training Programme are being assessed on the SAICA Electronic Assessment Tool by 30 June 2022.

D1
<p><i>Guidance in evidencing compliance</i></p> <p>Please note the expectation that all role players understand the assessment process. In evidencing compliance, consider whether the training office policies cover the whole assessment process as outlined in D2.1 and D2.2.</p> <p>The training 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.</p> <p>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 training office's documented processes.</p> <p>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 training office. The same applies to the use of a national template in a training office that forms part of a group – this must be customised for the local environment.</p>

D2	
Criterion	The training office implements and maintains evidence of assessment of trainees, as prescribed by SAICA.
Indicators	<ol style="list-style-type: none">1. The assessment processes and procedures as prescribed by SAICA take place.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.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.

Rationale for this criterion

Assessment is central to the recognition of competence. Credible assessment is achieved by assessment processes subscribing to general principles of good assessment. The assessment processes within both the 2016 and CA2025 training programmes have 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.

D2

- **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.

The principle applied regarding timelines in the SAICA training programme is that of regular feedback.

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 on the 2016 training programme complete at least one TSR every two months, in a timely manner.

2. Trainees on the 2016 training programme 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.

Trainees on the CA2025 training programme document evidence for at least one learning outcome each month and at least one learning outcome in each professional competence area during each PDS period.

3. Trainees on the CA2025 training programme document their thought processes and actions taken that demonstrate the PC(C) values.

Trainees on the CA2025 training programme complete all sections of the LOR including, documenting:

- the technical context of the evidence presented;
- evidence that meets SAICA's evidence requirements;
- supportive training (where relevant);
- development reflections (where relevant); and
- ratings for acumen learning outcomes.

4. Trainees on the 2016 training programme document specific, detailed and verifiable examples of other professional skills capabilities in the PSR.

5. Trainees on the 2016 training programme 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/LORs in a timely manner after the trainees submit the forms for review.

7. Reviewers complete all sections of the TSRs/PSRs with due care, including:

For trainees on the 2016 training programme, reviewers:

- document the decision tree paths to support ratings;
- complete the classification of the tasks as Basic and Advanced;
- in the case of rating differences between reviewers and trainees, document comments in sufficient detail to fully explain these differences (i.e. not just a restatement of the decision tree path);
- clearly indicate (Yes/No) whether PC(C) evidence is acceptable and providing explanatory comments where evidence is not accepted; and
- only provide ratings in relation to other professional skills tasks where the trainee has provided appropriate evidence that has been verified.

For trainees on the CA2025 training programme, reviewers:

- confirm the technical context of the evidence presented;
- confirm whether the evidence meets SAICA's evidence requirements;
- only provide ratings for acumen learning outcomes where trainees have provided acceptable evidence; and
- provide relevant feedback on development areas.

8. Trainees on the 2016 training programme 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. Trainees on the 2016 training programme complete ANAs every six months in a timely manner.

Trainees on the CA2025 training programme complete PDSs per the training office's selected PDS period in a timely manner.

2. Trainees on the 2016 training programme 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.

Trainees on the CA2025 training programme complete all sections of the PDS with due care, including:

- reflecting on the formative assessment process during the PDS period,
- reflecting on the range and depth of exposure during the PDS period and impact on development of competence in the acumens and professional values and attitudes;
- reflecting on their overall competence in each learning outcome; and
- reflecting on their academic progress, where applicable, as well as support received/required.

3. For trainees on the 2016 training programme, 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.
- For trainees on the CA2025 training programme, evaluators complete all relevant sections of the PDS with due care, including:
- a reflection on the flow of feedback in the formative assessment process during the PDS period and action to be taken, where appropriate;
 - a reflection on the range and depth of exposure during the PDS period and impact on development of competence in the acumens and professional values and attitudes and documenting this in the development plan, where appropriate;
 - rating the trainee's overall competence in each learning outcome;
 - a reflection on the trainee's academic progress, where applicable, as well as support received/required and action to be taken, where appropriate; and
 - completing the development plan for all learning outcomes where the trainee's actual level of competence is lower than the expected level of competence for that PDS period and tracking development between assessment cycles.

4. Trainees on the 2016 training programme and evaluators meet to discuss and sign off the ANAs within four weeks from the end of the period under review.

Trainees on the CA2025 training programme and evaluators meet to discuss and sign off the PDS in a sufficiently timely manner to allow for the implementation of the development plan in the next PDS period.

5. Assessors of trainees on the 2016 training programme 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.

Assessors of trainees on the CA2025 training programme complete all relevant sections of the PDS with due care, including:

- reviewing all sections completed by the evaluator and requesting/making any required amendments, as appropriate;
- documenting whether or not the trainee has achieved the final level of competence in each acumen learning outcome;
- confirming ratings in support of the RPL decision; and
- signing off the PDS within two weeks from the date of submission by the evaluator and trainee to certify the correctness of the information documented and confirm the credibility of the assessment process.

6. Assessors complete the final ANA/PDS with due care, including:

- ensuring that all prescribed competencies are signed off to support the discharge decision; and
- confirming that the trainees' final level of competence is supported by sufficient documented evidence.