

CA 2010 TRAINING PROGRAMME

TRAINING REGULATIONS

Effective 1 January 2010

esCALate
DEVELOPING A HIGH-PERFORMANCE CA(SA)



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SAICA
THE SOUTH AFRICAN INSTITUTE
OF CHARTERED ACCOUNTANTS

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Note: Words importing the masculine gender include the female gender

CHAPTER 1 - GENERAL PROVISIONS

1. Authority and interpretation of the regulations

- 1.1. The South African Institute of Chartered Accountants (SAICA), after consultation with relevant stakeholders, has determined that the following Training Regulations pertain to the training of trainee accountants.
- 1.2. These regulations must be interpreted in a manner that is consistent with the SAICA Constitution, By-laws and the Code of Professional Conduct, the *Auditing Profession Act*, 2005 (Act 26 of 2005) and any applicable legislation of the Republic of South Africa in order to give effect to the objective of producing competent, professional chartered accountants.
- 1.3. The headings and sub-headings do not affect the interpretation of these regulations.
- 1.4. The annexures referred to in the regulations form part of these regulations.

2. Discretionary powers of SAICA regarding training and accreditation matters

- 2.1. SAICA has the power, in its absolute discretion, in the interests of the profession, to –
 - 2.1.1. refuse to register a training contract of a trainee accountant who, despite the fact that he meets other registration requirements, is nevertheless disqualified for registration as a CA(SA) in terms of SAICA's Constitution and By-laws; and/or
 - 2.1.2. order the cancellation of the training contract of a trainee accountant who, despite the fact that he meets other requirements in terms of the training contract, is nevertheless disqualified for registration as a CA(SA) in terms of SAICA's Constitution and By-laws; and/or
 - 2.1.3. refuse to consent to any request or application relating to the training contract; and/or
 - 2.1.4. make any decision relating to any existing training contract; and/or
 - 2.1.5. make any decision relating to the accreditation or continued accreditation of a training office.
- 2.2. Notification in writing to the trainee accountant and to the training officer or to the applicant about SAICA's decision relating to training or accreditation matters is final and binding, provided all the relevant appeal procedures of SAICA have been exhausted.

3. Definitions, abbreviations and acronyms

In these regulations, unless otherwise indicated –

“academic progress” means the satisfactory completion of all or sufficient subjects to enable a trainee to make one further year of progress towards the completion of the CTA or equivalent (i.e. progressing one year closer to writing Part I of the QE; the trainee must achieve at least one year of academic progress during any two calendar years, and this progress is measured by a trainee's passing of the examinations of the accredited education institution);

“accreditation criteria” mean a set of requirements with which an organisation has to comply before it can be accredited as a training office;

“accredited BCom” means a qualification accredited by SAICA;

“accredited education institution” means an institution that awards a qualification accredited by SAICA;

“assessment needs analysis” (ANA) is a form used as part of the assessment process to record a trainee accountant's competence and analyse his developmental needs and how these developmental needs will be addressed during the next evaluation period by means of developmental and support plans;

“CA(SA)” means a Chartered Accountant (South Africa) who is registered as such with SAICA;

“CTA” means a Certificate in the Theory of Accountancy and refers to a qualification conferred by an accredited education institution and recognised by SAICA as a prerequisite for admission to Part 1 of its QE;

“employment contract” means a contract or letter signed by the training office and acknowledged by the trainee accountant, which deals with the conditions of employment of the trainee accountant as provided for in the *Basic Conditions of Employment Act, 1997* (Act 75 of 1997), the *Labour Relations Act, 1996* (Act 66 of 1996) and other applicable legislation;

“follow-up visit” is a visit to a training office to determine if the shortcomings identified during the monitoring visit have been addressed;

“IRBA” means the Independent Regulatory Board for Auditors established in terms of the *Auditing Profession Act, 2005* (Act 26 of 2005);

“monitoring visit” means a routine monitoring visit to a training office to establish the extent to which the training office meets the SAICA accreditation criteria;

“notify” means to communicate with SAICA in writing using the method or procedure as required by the particular regulation;

“professional skills review” (PSR) is a form used as part of the assessment process to document and review the competence demonstrated by the trainee accountant in the professional skills;

“QE” means the qualifying examination set by SAICA as a prerequisite for registration as a CA(SA);

“RPL” means recognition of prior learning and refers to a mechanism for the recognition of the achievement of one or more of the competencies prescribed by SAICA, however obtained, and without the trainee having to undergo any further learning intervention in respect of those specific competencies;

“regional executives” mean officials of the regions appointed by SAICA in that capacity in the various provinces of South Africa;

“registered auditor” (RA) means an individual or firm registered as an auditor with the IRBA;

“SAICA” means The South African Institute of Chartered Accountants;

“technical skills review” (TSR) is a form used as part of the assessment process to document and review the competence demonstrated by the trainee accountant in the technical skills;

“TIPP” means training inside public practice;

“TOPP” means training outside public practice;

“trainee accountant (trainee)” means a person/learner who is in the permanent employ of a training office and who is serving under a training contract;

“training contract” means a written contract, entered into on the prescribed form and registered by SAICA, whereby a trainee accountant is duly bound to serve a training office for a specified period and is entitled to receive training in the technical and professional competencies, and meets the requirements for a learnership agreement in terms of the *Skills Development Act, 1998* (Act 97 of 1998);

“training office” means an accredited training office whether within or outside the borders of South Africa, and refers to an organisation in commerce and industry or public practice or the public sector that is approved by and registered with SAICA as an organisation where prospective CAs may be trained;

“training officer” means a person who is a member of SAICA and who is responsible for performing the functions and duties ascribed to a training officer in terms of these regulations; and

“training requirements” means the technical and professional skills requirements as prescribed by SAICA for the TIPP or TOPP programmes, or the compulsory, elective and residual skills areas prescribed for training contracts entered into on or after 1 January 2010;

“TRECO” means the Training Requirements Committee of SAICA and includes its subcommittees.

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CHAPTER 2 - ACCREDITATION AS A TRAINING OFFICE

4. Requirements for accreditation as a training office

- 4.1. In order to be accredited, the training office must –
 - 4.1.1. fulfil the criteria for accreditation as prescribed by SAICA from time to time;
 - 4.1.2. apply separately on the prescribed form for accreditation for each office of the training office that seeks to be accredited; and
 - 4.1.3. comply with all the provisions of these regulations relating to accreditation.

5. Determination of an application

- 5.1. TRECO considers and determines –
 - 5.1.1. whether or not to accredit the applicant,
 - 5.1.2. the accreditation period, that is the duration of the accreditation of the training office; and
 - 5.1.3. the accreditation status, that is, the number of trainee accountants that may be engaged in a training office at any given time; or
 - 5.1.4. whether or not to increase the number of trainee accountants if so requested by a training office on the prescribed form and the accreditation period.

6. Lapse or cancellation of accreditation

- 6.1. Accreditation lapses automatically if no trainees have been employed in a training office for a continuous period of 24 months.
- 6.2. SAICA may cancel the accreditation of a training office that fails to comply with the training regulations or the accreditation criteria.

7. Misrepresentation about accreditation

- 7.1. It is a punishable offence for a non-accredited organisation to employ prospective trainee accountants or to misrepresent itself to prospective trainee accountants as a training office.
- 7.2. Contravention of this regulation is regarded as unprofessional conduct and is dealt with in terms of the SAICA By-laws/IRBA rules and/or in terms of any applicable legislation.

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CHAPTER 3 - THE TRAINING OFFICER

8. Registration requirements

- 8.1. Each training office must register one person as a training officer on the prescribed form.
- 8.2. The person so registered as a training officer must meet all the requirements stipulated in the accreditation criteria and these regulations.
- 8.3. TRECO may refuse to register a person as a training officer, or may cancel a person's registration as a training officer, if such person has been found guilty by a committee of SAICA of any offence in terms of the By-laws, or, where applicable, has been found guilty of improper conduct by a committee of the IRBA.
- 8.4. The registered training officer must be permanently situated at the physical location of the training office and he must, on behalf of the organisation, accept responsibility for the training of trainee accountants carried out at, or from, the training office, in accordance with the requirements of SAICA.
- 8.5. The training officer should enjoy the full support of the top management of the training office and there must accordingly be direct reporting lines between the training officer and executive management.

9. Duties of a training officer

- 9.1. The training officer must fulfil his duties and responsibilities as set out in the training contract.
- 9.2. Failure by a training officer to perform any of the duties listed in the training contract may constitute a punishable offence.

10. Responsibilities of senior management in respect of the SAICA training programme

- 10.1. Although a registered training officer is required to carry out the duties ascribed to him in these regulations, he is not solely responsible for the training of trainee accountants employed at the training office.
- 10.2. The training of trainee accountants employed at the training office is the joint responsibility of the entire management of that training office.
- 10.3. Senior managers, partners or directors or an authorised person must-
 - 10.3.1. immediately notify SAICA of an imminent change in the circumstances that could affect the training of trainee accountants in an accredited training office; and
 - 10.3.2. appoint and register a replacement training officer on the prescribed form, when and if the need arises.

11. Liability for fees and reimbursement in respect of such fees

- 11.1. A training office, through its training officer, is liable for payment to SAICA of all fees in respect of the training contract, as prescribed by SAICA from time to time.
- 11.2. Late lodgement fees are payable by the training office for each month or part thereof that the lodgement of documents was overdue, calculated from the day following expiry of the due date for the submission of the said document/s.
- 11.3. Excessively late lodgement may be regarded as improper conduct in terms of the By-laws.
- 11.4. The training office may require a trainee accountant whose training contract has been cancelled to reimburse the training office in respect of disbursements actually made by the training office to SAICA in terms of By-law 34.15.
- 11.5. It is a contravention of SAICA's By-laws for a training office to require a trainee to reimburse the training office in respect of any other disbursements not referred to in regulation 11.4 above.

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CHAPTER 4 - THE TRAINEE ACCOUNTANT

12. Duties and responsibilities of a trainee accountant

- 12.1. The trainee must fulfil his duties and responsibilities as set out in the training contract.
- 12.2. Failure by a trainee to perform any of the duties listed in the training contract may constitute a punishable offence.

13. Hours of work and overtime

- 13.1. A trainee accountant must be in the full-time employ of a training office and must work a minimum of 7,5 hours per day, five days per week.
- 13.2. The requirement for a trainee accountant to work overtime must be regulated by the employment contract, and must comply with the provisions of applicable legislation.

14. Conditions of employment and employment contract

- 14.1. Training offices are entitled to specify their own criteria for recruitment as well as terms and conditions of employment for trainee accountants within the provisions of applicable legislation.
- 14.2. However, they may not include as part of the conditions of employment, the requirement that the qualifying examination be passed as a prerequisite for a trainee accountant to continue with his training contract.
- 14.3.
- 14.4. In the event of a conflict arising from the terms and conditions of the training contract and the terms and conditions of the employment contract, the terms and condition of the training contract and the provisions of the Regulations will prevail.
- 14.5. SAICA has no jurisdiction in resolving disputes emanating from the employment contracts and does not become involved in the contractual relationship created by an employment contract. SAICA therefore does not prescribe salaries or other terms and conditions of employment for trainee accountants and its guidelines on such matters, as may be issued from time to time, are not prescriptive.

15. Trainee exit questionnaire

A trainee whose training contract is cancelled or discharged must complete and submit to SAICA a trainee exit questionnaire within 30 days of the cancellation or discharge.

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CHAPTER 5 - TRAINING CONTRACT

16. Entry requirements for a training contract

- 16.1. The entry requirements for a CA(SA) training contract are –
- 16.1.1. confirmation by the trainee accountant, on the prescribed form, that he has entered into an employment contract with the training office; and
- 16.1.2. written evidence, in the form of a photocopy of a certificate, or an admission letter on the university letterhead, to the satisfaction of the training officer, that the trainee accountant –
- 1) is the holder of a CTA or equivalent; or
 - 2) is a graduate registered for a CTA or equivalent; or
 - 3) is registered for a degree accredited by SAICA.
- 16.2. Where written evidence relating to a trainee's enrolment cannot be provided, the trainee must undertake in writing that he will be accepted for registration by an accredited education institution at the commencement of the next academic year and the trainee must provide the training officer with proof of enrolment as soon as possible thereafter.

17. Probationary period

- 17.1. A basic probationary period, of up to a maximum of six months, commencing on the date of engagement in the capacity as a trainee accountant, is permissible, and may be stipulated in the employment contract.
- 17.2. A training office may not specify a probationary period for a trainee accountant that is not in accordance with this regulation.
- 17.3. Where, after expiry of the probationary period, the trainee enters into a training contract with the training office where the probationary period was served, such probationary period forms part of the term of the training contract.
- 17.4. Where, after expiry of the probationary period, the trainee does not enter into a training contract with the training office where the probationary period was served, such probationary period is not recognised towards the term of any training contract.
- 17.5. When a person is employed in a capacity other than as a trainee accountant, and he subsequently becomes employed as a trainee accountant, the probationary period, if any, commences on the effective date of the training contract.

18. Term and hours of a training contract

- 18.1. The basic term of a training contract, and the required minimum hours of work attendance and minimum hours of core experience, at commencement of the training contract for a person intending to become a CA(SA) are as follows:

	Qualification at the start of the training contract	Basic term of the training contract	Required minimum hours of work attendance	Required minimum hours of core experience
18.1.1.	<ul style="list-style-type: none"> • CTA or equivalent • Accredited BCom degree • Accredited bridging programme 	36 months	4 500	3 600
18.1.2.	<ul style="list-style-type: none"> • Non-accredited BCom degree • B Tech degree • Non-relevant degree 	48 months. A remission of 12 months is granted if the trainee achieves the CTA or equivalent or an accredited B Com degree or an accredited bridging programme	6 000	4 800
18.1.3.	<ul style="list-style-type: none"> • National Diploma in Internal Auditing, Cost and Management Accounting or Taxation • National Higher Diploma in Internal Auditing, Cost and Management Accounting or Taxation 	48 months	6 000	4800
18.1.4.	<ul style="list-style-type: none"> • Matriculation certificate or equivalent • Any other educational qualification not listed above 	60 months. A remission of 12 months is granted if the trainee achieves an accredited BCom degree	7 500	6 000

18.2. Temporary periods of employment, including vacation work, are not recognised towards the fulfilment of the term of a training contract.

19. Registration and lodgement of a training contract

19.1. A training officer must apply for the registration of a training contract on the prescribed form, and he must include with the application the applicable fees and the supporting documents prescribed by SAICA .

19.2. The training contract and the application to register the training contract must be lodged for registration at SAICA within six months calculated from the date when the trainee accountant commenced employment as a trainee accountant at the training office.

20. Remission in the term of a training contract

20.1. The training officer must apply for remission in the term of a training contract on the prescribed form, and he must include with the application the remission fees and supporting documents prescribed by SAICA.

20.2. Remission may be applied for on the basis of academic achievement (academic remission) or RPL.

20.3. Academic remission may be sought on the basis of -

20.3.1. graduation in an accredited B Com degree during the currency of a five-year training contract by a trainee accountant contemplated in regulation 18.1.4 or

20.3.2. graduation in a CTA or equivalent or an accredited B Com degree or a bridging programme during the currency of a four-year training contract by a trainee accountant contemplated in regulation 18.1.2.

20.4. Where remission is sought in terms of regulation 20.3.1, on the basis of obtaining a degree during a five year training contract, SAICA may reduce the term of the training contract as follows:

- 20.4.1. If the trainee completes the degree during the first 12 months of the training contract, the training contract expires 36 months from the date on which the trainee completed the degree;
- 20.4.2. If the trainee completes the degree during the last 12 months of the training contract, the remission constitutes the remaining balance of the term of the contract;
- 20.4.3. If the trainee completes the degree at any other point in the training contract, the term of the training contract is reduced by 12 months.
- 20.5. Where remission is sought in terms of regulation 20.3.2, SAICA may reduce the term of the training contract by 12 months.
- 20.6. For purposes of regulation 20.4 above, SAICA regards the date of the completion of a degree to be the closer of 30 June or 31 December of any year to the date on which the final results were published by the education institution in question.
- 20.7. Remission for RPL may be sought on the basis of:
 - 20.7.1. previous experience gained under a SAICA training contract, or
 - 20.7.2. previous experience not gained under a SAICA training contract.
- 20.8. In the case of the remission for RPL, the training officer must submit the application for remission within 12 months of the effective date of the training contract.
- 20.9. Where remission is sought in terms of regulation 20.7.1, SAICA may, based on the assessment of the trainee accountant by the training officer, reduce the term of the contract by a period not exceeding the time served by the trainee accountant under the previous SAICA training contract.
- 20.10. Where remission is sought in terms regulation 20.7.2, SAICA may, based on the assessment of the trainee accountant by the training officer, reduce the term of the contract by a period not exceeding 12 months.
- 20.11. In every instance, the remission in the term of a training contract must be calculated by subtracting the approved remitted time from the end date of the new registered training contract.

21. Secondment of a trainee accountant

Conditions of secondment

- 21.1. The trainee must be involved in work that is relevant to the practical training requirements as determined by TRECO;
- 21.2. The trainee remains a permanent employee of the training office and the original training contract remains in force;
- 21.3. The training officer remains responsible for the trainee accountant, even though the trainee may not report to the training officer during the period of the secondment;
- 21.4. The rules relating to secondments do not apply to the academic traineeship programme; and
- 21.5. The maximum period allowable for secondment is set out in the schedule below and it is the duty of the training officer and the trainee accountant to ensure that the trainee accountant does not exceed the secondment periods laid down:

	Place of secondment	Three-year training contract	Four-year training contract	Five-year training contract
21.6.	To another training office in South Africa or to a South African work environment which is not a training office	Unlimited	Unlimited	Unlimited
21.7.	To a branch of a training office outside the borders of South Africa	180 calendar days	240 calendar days	300 calendar days

22. Suspension of a training contract

- 22.1. The training officer must apply for the suspension of a training contract on the prescribed form, and he must include with the application the prescribed fees and supporting documents prescribed by SAICA.
- 22.2. The training officer must lodge the application for suspension 30 days before the commencement of the suspension and inform SAICA of the trainee's return from suspension within 30 days of the trainee's return to the training office.
- 22.3. The permissible grounds for the suspension of a training contract are -
 - 22.3.1. full-time study for a period of more than two months but less than 12 months, provided that a suspension on this ground has not been granted previously under the same training contract; or
 - 22.3.2. maternity leave for a period not exceeding the maximum as provided for in labour legislation.
- 22.4. Both the trainee and the training office must agree to the suspension of the training contract.
- 22.5. By agreeing to suspend a training contract, the training officer acknowledges the training office's obligation to re-engage the trainee accountant when the period of suspension expires, and the trainee accountant acknowledges his obligation to return to the training office when the period of suspension expires.
- 22.6. Immediately upon a trainee accountant's return to the training office after an approved suspension of a training contract, the training officer must notify SAICA on the prescribed form of the exact period that the trainee accountant was absent from the training office and the term of the training contract is automatically extended accordingly.
- 22.7. SAICA does not record suspensions for periods of absence of two months or less in total over the entire term of the training contract and applications for suspension in respect of such periods of absence are not required.

23. Cancellation of a training contract

- 23.1. The training officer must notify SAICA of the cancellation of the training contract on the prescribed form, and he must include with the form the supporting documents prescribed by SAICA.
- 23.2. The training officer must lodge the notification of cancellation within 30 days of the trainee's departure from the training office.
- 23.3. The training officer must cancel the trainee's contract if the trainee -
 - 23.3.1. is no longer studying for a course that will eventually lead to a CTA or equivalent. This includes the circumstances where a trainee accountant, after his registration as a student has been cancelled, is unable to gain admission in the next academic year to continue to study for an accredited BCom or a CTA or equivalent, or where a trainee fails to sit for an examination or any examination paper without a reasonable explanation, acceptable to the training officer;
 - 23.3.2. does not provide the prescribed proof of enrolment within ten months of the effective date of the training contract, in the case of a contract that is registered in terms of regulation 16.2;
 - 23.3.3. fails to return to the training office after a period of approved suspension of the training contract;
 - 23.3.4. is absent from the training office in spite of SAICA's decision not to grant an application for the suspension of the training contract;
 - 23.3.5. fails to report for work, although he is not entitled to annual or sick leave in terms of the employment contract;
 - 23.3.6. has been dismissed;
 - 23.3.7. has been incapacitated; or
 - 23.3.8. has absconded or is deceased.
- 23.4. Should the trainee make insufficient academic progress in a course that will eventually lead to the achievement of the CTA or equivalent, the training officer must either-
 - 23.4.1. cancel the training contract; OR
 - 23.4.2. extend the training contract by six months; OR

- 23.4.3. allow the trainee to continue under training contract for one further academic year (a discretionary year). However, should the trainee still be in contravention of the academic progress rule at the end of the discretionary year, the training officer must cancel the training contract, provided that such cancellation does not take place within six months from the end of the training contract, in which case the training contract may be discharged, subject to regulation 25.1.
- 23.4.4. Should the trainee fail to initiate two successive assessment forms within the prescribed time frames, the training officer must extend the training contract by six months.
- 23.5. Termination of an employment contract automatically leads to the cancellation of a training contract, but the converse does not necessarily have the same effect.
- 23.6. SAICA may cancel or instruct the cancellation of a training contract if –
 - 23.6.1. the trainee accountant has been found guilty of improper conduct in terms of the By-laws;
 - 23.6.2. the trainee accountant is found to have contravened the Training Regulations or breached the provisions of the training contract;
 - 23.6.3. in the opinion of SAICA, the trainee accountant is disqualified from registration as a CA(SA), despite meeting the other registration requirements; or
 - 23.6.4. after a period of five years from the end date of the training contract, a trainee accountant fails to submit proof of achievement of an accredited BCom or CTA or equivalent in terms of regulation 25.6.
- 23.7. SAICA may investigate all the circumstances relating to a cancellation, and the cancellation of a training contract will only become effective once SAICA has confirmed the registration of the cancellation.
- 23.8. Should a trainee wish to continue with his training after his training contract has been cancelled -
 - 23.8.1. a new training contract must be entered into and lodged with SAICA in terms of regulation 19; and
 - 23.8.2. the trainee accountant may apply for remission for previous experience in terms of regulation 20.7, but the following automatic penalties will be imposed on the term of a new training contract, following the cancellation of the previous one:

	Term of the previous training contract	Automatic penalty
1)	Three years	Six months
2)	Four years	Eight months
3)	Five years	Ten months

- 23.9. Notwithstanding the provisions of regulation 23.8.2, the penalty on cancellation of a training contract is not imposed in circumstances where is the contract is cancelled for the following reasons:
 - 23.9.1. Relocation by the trainee to a place from which he cannot commute to the existing training office; or
 - 23.9.2. De-accreditation of the training office by SAICA; or
 - 23.9.3. Training office has ceased to exist.
- 23.10. SAICA does not register the cancellation of the training contract until the trainee has completed and submitted the trainee exit questionnaire as contemplated in regulation 15.

24. Extension of a training contract

- 24.1. The training officer must apply for the extension of the training contract on the prescribed form if -
 - 24.1.1. the trainee accountant will not have completed the prescribed minimum core experience and/or work attendance hours by the registered end date of his training contract; and/or
 - 24.1.2. the trainee accountant will not have achieved the prescribed technical and professional competencies.
- 24.2. In the case of an extension referred to in regulation 24.1.2 above:
 - 24.2.1. such extension may not exceed six months; and
 - 24.2.2. if, at the end of the maximum period of extension, the trainee has not yet achieved the prescribed competencies, the training officer must cancel the trainee's training contract.

- 24.3. The training officer must lodge the application for extension of the training contract and must include with the form the supporting documents prescribed by SAICA no later than 30 days before the original completion date of the training contract.
- 24.4. SAICA will investigate the reasons for an extension and may, where appropriate, require additional information from the training officer.

25. Discharge of a training contract

Regulations applicable to training contracts entered into BEFORE 1 January 2010

- 25.1. The training officer must initiate the discharge of a training contract in the prescribed manner if he is satisfied that the trainee accountant has –
 - 25.1.1. completed the prescribed minimum hours of work attendance;
 - 25.1.2. completed the prescribed minimum hours of core experience;
 - 25.1.3. completed the term of the contract, including approved remissions and extensions; and
 - 25.1.4. achieved the technical and professional competencies prescribed by SAICA in respect of either the TIPP or TOPP programmes.
- 25.2. A trainee accountant who wishes to register as an auditor with the IRBA must achieve the competencies prescribed for the TIPP Programme.

Regulations applicable to training contracts entered into AFTER 1 January 2010

- 25.3. The training officer must initiate the discharge of a training contract in the prescribed manner if he is satisfied that the trainee accountant has –
 - 25.3.1. completed the prescribed minimum hours of work attendance;
 - 25.3.2. completed the prescribed minimum hours of core experience;
 - 25.3.3. completed the term of the contract, including approved remissions and extensions;
 - 25.3.4. successfully completed the ethics programme prescribed or recognised by SAICA; and
 - 25.3.5. achieved the following competencies prescribed by SAICA:
 - 1) The compulsory skills areas;
 - 2) At least one elective skills area; and
 - 3) The residual skills areas.
- 25.4. A trainee accountant who wishes to register as an auditor with the IRBA must achieve the competencies prescribed for the Auditing and Assurance elective of the training programme.

Regulations applicable to training contracts entered into BEFORE 1 January 2010 and to training contracts entered into AFTER 1 January 2010

- 25.5. The training officer must lodge the required forms for discharge of the training contract within 30 days of the completion of the training contract.
- 25.6. Notwithstanding the receipt of the certificate of completion from the training officer, SAICA will not discharge the training contract or issue a Confirmation of Discharge unless proof has been submitted that the trainee accountant has achieved an accredited BCom.
- 25.7. If all the requirements for the discharge of a training contract have been met, SAICA will provide the trainee accountant with a Confirmation of Discharge and the training officer with confirmation that the discharge has been registered.
- 25.8. Should the training contract be discharged more than five years after the date on which the term of the training contract was completed, the training officer is only upon request provided with a confirmation that the discharge has been registered.
- 25.9. SAICA does not discharge the training contract until the trainee has submitted the trainee exit questionnaire as contemplated in regulation 15.

26. Exemption from training under a training contract

Application for exemption from training under a training contract must be made in writing and SAICA may grant or refuse such an application.

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CHAPTER 6 - CORE EXPERIENCE, ASSESSMENT AND OTHER RELATED MATTERS

27. Practical training requirements

A trainee accountant must gain experience in the prescribed technical and professional competencies as prescribed by SAICA from time to time.

28. Assessment of a trainee's competence

- 28.1. Both the training officer and the trainee accountant must participate and comply with the assessment process as prescribed by SAICA from time to time.
- 28.2. The trainee must initiate the assessment forms and submit them further for review and completion.
- 28.3. The training officer must –
 - 28.3.1. keep a record of a trainee accountant's practical training experience, including time records, and the completed assessment forms for a period of three years after the discharge of a training contract or from the date that the trainee accountant left the training office; and
 - 28.3.2. at the end of the training contract, initiate, complete and submit to SAICA the certificate of completion and the final assessment/training record in terms of regulation 25.
- 28.4. Failure by the trainee to initiate two successive assessment forms within the prescribed time frames, will lead to the extension of the training contract by six months.
- 28.5. Failure by the training office to complete the prescribed assessment forms within the prescribed time frames, may lead to disciplinary action, including but not limited to the de-accreditation of the training office.

29. Confirmations, validations and certificates

- 29.1. SAICA will validate the following matters by providing written confirmation to the training officer, and where applicable, the trainee accountant, of –
 - 29.1.1. accreditation as a training office;
 - 29.1.2. registration as a training officer;
 - 29.1.3. registration of a change of training officer;
 - 29.1.4. registration of a training contract;
 - 29.1.5. remission in the term of a training contract;
 - 29.1.6. suspension of a training contract;
 - 29.1.7. extension of the term of a training contract;
 - 29.1.8. exemption from training under a training contract;
 - 29.1.9. cancellation of a training contract; and
 - 29.1.10. discharge of a training contract.
- 29.2. SAICA will also issue the following certificates, as appropriate:
 - 29.2.1. Certificate of accreditation as a training office;
 - 29.2.2. Certificate of registration as an assessor; and
 - 29.2.3. Certificate of discharge of the training contract to trainees.

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CHAPTER 7 - DISPUTE RESOLUTION AND DISCIPLINARY PROCESSES

30. Disputes and appeals

- 30.1. Should a trainee and his training officer be unable to resolve a dispute on a matter relating to the training contract, either party may appeal to SAICA to arbitrate in the matter in terms of the approved arbitration process.
- 30.2. SAICA requires that an aggrieved party to a training contract first seeks satisfaction by approaching the other party regarding his complaint, before declaring a dispute or lodging an appeal with SAICA.
- 30.3. SAICA's ruling in respect of the arbitration is final and binding on both parties.
- 30.4. Each party to the dispute bears any travel and other costs relating to the attendance of the arbitration proceedings.
- 30.5. SAICA will under no circumstances arbitrate in disputes relating to the employment contract and such disputes must be referred to the Commission for Conciliation, Mediation and Arbitration or other relevant structures.

31. Disciplinary process

- 31.1. The Disciplinary rules as contained in SAICA's Constitution, By-laws and Code of Professional Conduct apply to trainee accountants and training officers.
- 31.2. A training officer must bring to SAICA's notice any circumstances that may constitute improper conduct on the part of a trainee accountant, and vice versa, in accordance with the procedures as prescribed in Annexure 2.
- 31.3. Depending on the nature of the alleged misconduct, a complaint may be referred to any of the following committees for a decision:
 - 31.3.1. TRECO's Professional Conduct Committee; or
 - 31.3.2. SAICA's Professional Conduct Committee (See the By-laws); or
 - 31.3.3. SAICA's Disciplinary Committee (See the By-laws); or
 - 31.3.4. The IRBA's investigation committee (See the IRBA Disciplinary Rules).
- 31.4. If a trainee is found guilty of improper conduct, the relevant committee must either -
 - 31.4.1. refuse the trainee permission to register a new training contract;
 - 31.4.2. impose conditions in respect of an existing or new training contract;
 - 31.4.3. extend the term of a training contract;
 - 31.4.4. refuse to recognise all or part of the previous training record/experience; and/or
 - 31.4.5. reprimand and/or caution of the trainee accountant.
- 31.5. Sanctions that may be imposed by the committees referred to in this regulation are dealt with in the SAICA By-laws and the *Auditing Profession Act*.

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CHAPTER 8 - TRANSITIONAL ARRANGEMENTS AND COMMENCEMENT

32. Repeal and transitional arrangements

- 32.1. The Training Regulations, 2007 as amended, are hereby repealed.
- 32.2. Any matter requiring a decision that was submitted to SAICA before these Training Regulations came into operation, is dealt with and finalised in terms of the Training Regulations, 2007 as amended, as if the Training Regulations, 2010, had not come into operation.
- 32.3. SAICA will consider the date indicated on each application as the effective date when determining which regulations should be applied.

33. Short title, commencement and amendments

- 33.1. These regulations, which are applicable to all current and new training contracts, will be known as the SAICA Training Regulations, 2010, and will come into operation on 1 January 2010, except where otherwise indicated.
- 33.2. Any amendments of or additions to the regulations that may affect the training contract are deemed to have been incorporated in the training contract upon promulgation, notwithstanding that notice of such amendments or additions may not have been given to the parties.

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ANNEXURE 1

ACCREDITED ACADEMIC QUALIFICATIONS (2009)

University name	Undergraduate qualification	Bridging programme (qualification awarded which is registered on the NQF)	CTA or equivalent (post graduate programme that allows access into Part 1 Qualifying Examination)
Nelson Mandela Metropolitan University	BCom (Accounting for Chartered Accountants) * BCom (Rationum) * <i>previously BCom (Accounting) revision effective for degrees completed in 2007</i>		BCom (Hons) (Accounting)
North- West University	B Com (Chartered Accountancy) B Com (Forensic Accountancy)* Mafikeng Campus: BCom (Accounting - professional stream) * <i>The candidate must be in possession of a letter from the HOD stating that the relevant additional subjects required have been completed.</i>		BCom (Hons) (Chartered Accountancy)
Rhodes University	BCom/ BCom (Accounting)		Postgraduate Diploma in Accounting (PGDA) BAcc (4 yr degree) BCom (Hons) (Financial Accounting)
University of Cape Town	BCom Financial Accounting (CA stream) BBusSci Finance (CA stream)	Postgraduate Diploma in Management (Accounting conversion) Postgraduate Diploma in Management (Financial Accounting)	Postgraduate Diploma in Accounting (PGDA)
University of Fort Hare	BAcc BCom (Accounting) 3-year programme. BCom (Accounting) 4-year programme.	Postgraduate Diploma in Accounting (PGDA) (Preliminary)	Postgraduate Diploma in Accounting (PGDA)
University of Free State	BAcc	BCom (Hons) (Accounting)	BAcc (Hons)
University of Johannesburg	BCom (Acc)	Bridging Certificate in the Theory of Accounting (BCTA)	BCom (Acc) (Hons)
University of KwaZulu-Natal	BCom (Accounting) * * <i>Pipeline students from the formerly merged institutions may have differently named qualifications</i>		BCom (Hons) (Accounting)
University of South Africa (UNISA)	BCompt (Bachelor of Accounting Science)	Postgraduate Diploma in Accounting Sciences (for entry into (Hons) BCompt)	(Hons) BCompt
University of Stellenbosch	BAcc BAcc LLB (Admitted to (Hons) after completion of BAcc and LLB)		BAcc (Hons) Postgraduate Diploma in Accounting

University name	Undergraduate qualification	Bridging programme (qualification awarded which is registered on the NQF)	CTA or equivalent (post graduate programme that allows access into Part 1 Qualifying Examination)
University of Pretoria	BCom (Accounting Sciences)		BCom (Hons) (Accounting Sciences) Certificate in the Theory of Accountancy (CTA) <i>Must have both to be able to write Part I</i>
University of the Western Cape	BCom (Accounting)		B Com (Hons) (Accounting)
University of the Witwatersrand	BAccSci		BAcc * # BAcc Sci * HDip Acc BCom (Hons) (Accounting) BAcc Sc ((Hons)) *4-yr degree # no longer offered from 2008

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ANNEXURE 2

COMPLAINTS PROCEDURE AND OTHER REFERRALS

Name of complainant	Format for detailing the complaint	SAICA's role
Training officer OR Trainee accountant	<ol style="list-style-type: none">1. The complaint must be in writing.2. It must contain the following information:<ul style="list-style-type: none">• Name of complainant• Name of respondent/ other party• Name of registered training office/approved training organisation• Details of the complaint, together with any relevant supporting documents	<ol style="list-style-type: none">1. Upon receipt of the complaint, the Secretariat will acknowledge receipt2. The complaint will then be forwarded to the respondent or the other party, for his response3. If the Secretariat considers that there may be substance to the complaint, the respondent's response together with the complaint, will be submitted to the relevant committee for a decision4. In certain instances, the respondent may be required to appear before a committee to respond to the allegations against him/her5. The training officer and the trainee accountant will be informed of the decision that has been taken

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ANNEXURE 3

ARBITRATION PROCESS IN THE EVENT OF A DISPUTE ABOUT A TRAINING CONTRACT

1. Administrative procedures

SAICA will inform the parties at least 10 working days in advance of the date of the arbitration meeting.

2. Format of the arbitration meeting

- 2.1. Both parties, i.e. the training officer and the trainee, present their opening statements.
- 2.2. The training officer leads evidence and calls witnesses if necessary
- 2.3. The trainee accountant cross-examines the training officer and the witnesses
- 2.4. The training officer re-examines witnesses.
- 2.5. The trainee presents his/her case, leads evidence and calls witnesses, if necessary
- 2.6. The training officer cross-examines the trainee and the witnesses
- 2.7. The trainee re-examines the witnesses.
- 2.8. The Chairperson asks questions of clarity to both parties and makes a ruling that is binding on both parties.

3. Rules governing the proceedings

- 3.1. No party is allowed legal representation at the proceedings.
- 3.2. Documentary evidence is required (substantiated with sufficient proof), examples include:
 - Progress reviews/appraisals
 - Evaluations/assessments
 - Development plans
 - Targets/standards attained, etc.
- 3.3. The same witness may be called by both parties.
- 3.4. A witness may only be present at the hearing when giving evidence.
- 3.5. The proceedings will be in English and SAICA may provide an interpreter if informed in advance.
- 3.6. The proceedings will be minuted (not verbatim).

4. General information

- 4.1. Parties need to be well-prepared for the hearing.
- 4.2. Parties need to bring admissible evidence to support their case.
- 4.3. Sufficient copies of documentation need to be available for all parties.
- 4.4. The duration of the arbitration may take a minimum of four hours.

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ANNEXURE 4

RECOGNITION OF PRIOR LEARNING POLICY

1. Definition

The Recognition of Prior Learning (RPL) is a mechanism for the recognition of the achievement of one or more of the competencies prescribed by SAICA, however obtained, and without the trainee having to go through any further learning intervention in respect of those specific competencies.

2. Objective

RPL is a stepping stone to the further development of a trainee accountant and is intended to confer a benefit to the trainee accountant in the form of a remission in the term of his/her training contract.

3. Legislative context

- 3.1. RPL is a national system and a key principle of the National Qualifications Framework created in terms of the South African Qualifications Authority Act of 1995.
- 3.2. SAICA as an ETQA, is required to facilitate the implementation of RPL in order to open up access and entry into the accountancy profession and thereby contribute to redressing past imbalances in accountancy education and training.
- 3.3. The principles of the SAICA RPL Policy are:
 - 3.3.1. Compliance with the objectives of the National Qualifications Framework and the SAQA guidelines and criteria on assessment;
 - 3.3.2. International comparability;
 - 3.3.3. A consistent approach to the granting of credit;
 - 3.3.4. Allowing access to all individuals regardless of gender, race or disability; and
 - 3.3.5. RPL credentialing is done after competence has been proven through an assessment process.

4. Applying for RPL

- 4.1. A prospective trainee accountant who wishes to apply for RPL must first enter into a training contract with a training office.
- 4.2. An RPL application to SAICA must be made and finalized strictly within 12 months after the trainee has entered into a new learnership agreement (training contract) and ignorance of the policy or the Training Regulations in this regard will not be exempt or excused.
- 4.3. For RPL remission based on previous service under a SAICA registered training contract, SAICA may allow a remission of up to a maximum of the time served at the previous training office. A maximum of 12 months' remission may be granted for previous experience obtained outside of a SAICA training contract.
- 4.4. The training officer or another registered assessor must follow the assessment process prescribed in paragraph 5 below, and if he is satisfied that there are skills and/or competencies that the trainee accountant had already acquired, for which credit may be granted, the training officer and the trainee accountant must complete and submit the following to SAICA:
 - 4.4.1. the relevant RPL form prescribed by SAICA; and
 - 4.4.2. the applicable fees.

5. Process of assessment for purposes of RPL

- 5.1. The training officer or another registered assessor must assess the trainee accountant using the RPL form prescribed by SAICA.
- 5.2. The trainee accountant must submit to the training officer either a portfolio of evidence of his previous work or any other relevant documentation in support of the application.
- 5.3. The training officer or another registered assessor must determine which competencies the trainee accountant has achieved, and compare them to the competencies prescribed by SAICA.

- 5.4. Credit may be granted in respect of any competency achieved by a trainee accountant that matches a competency prescribed by SAICA.
 - 5.5. Based on the number of credits granted, the training officer must determine the length (in months) of remission to be granted, subject to 4.3 above.
- 6. Appeal procedure**
- 6.1. An aggrieved party in respect to the RPL process may appeal to SAICA in terms of the procedure provided for in the SAICA Training Regulations.
 - 6.2. The SAICA decision will be binding on both parties.
- 7. TRECO's discretionary powers**
- 7.1. TRECO reserves the right to investigate any RPL application submitted to SAICA.
 - 7.2. Remission based on RPL is only valid once it has been recorded by SAICA.

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ANNEXURE 5

RULES FOR THE ACADEMIC TRAINEESHIP PROGRAMME

1. The objectives of the academic traineeship programme (ATP)

- 1.1. To create an opportunity for intellectually gifted graduates to spend one year of their training contract in an academic working environment with a view to attracting them to an academic career in the longer term.
- 1.2. To relieve staffing shortages in accountancy units by appointing a limited number of trainee accountants as junior lecturers.

2. Eligibility

2.1. Accountancy Units

Eligibility is restricted to accountancy units–

- 2.1.1. that offer programmes that are accredited by the Education Committee (EDCO); and
- 2.1.2. that are accredited by the Training Requirements Committee to participate in the ATP.

2.2. Candidates

2.2.1. Candidates must –

- 1) be in possession of a CTA or equivalent;
 - 2) have entered into a training contract, or be in possession of a written undertaking by an accredited training office that the candidate will enter into a training contract at the commencement of the academic traineeship;
 - 3) be selected on the basis of their academic excellence; and
 - 4) be recommended by the Head of an eligible accountancy unit.
- 2.3. EDCO may determine minimum academic and other requirements to be met by candidates who wish to participate in the ATP.

3. Application and registration procedures

- 3.1. After identifying a prospective candidate the Head of the accountancy unit must, before offering the candidate an academic traineeship –
 - 3.1.1. make the rules of the ATP available to the prospective candidate and discuss with the candidate his/her selection for and participation in the programme;
 - 3.1.2. ensure that the candidate meets such academic and other requirements as determined by EDCO;
 - 3.1.3. ensure that the candidate has entered into a training contract or is in possession of a written undertaking by an accredited training office that the candidate will enter into a training contract at the commencement of the academic traineeship; and
 - 3.1.4. liaise with the training officer of such training office to obtain the office's agreement to academic traineeship for the candidate.
- 3.2. Application for academic traineeship, suitably motivated, must be made on the prescribed form before commencement of academic traineeship AND BY NO LATER THAN 30 SEPTEMBER OF EACH YEAR.
- 3.3. The application, with the relevant supporting documents, must be submitted to SAICA by the Head of the accountancy unit.
- 3.4. The Head of the accountancy unit, the candidate academic trainee and the training officer must each give an undertaking to abide by the rules of the ATP.
- 3.5. Applications for academic traineeship will be considered for approval by the Chairman of EDCO.
- 3.6. SAICA will notify the Head of the accountancy unit and the training officer whether or not the candidate has been accepted into the ATP.
- 3.7. After approval has been granted the training officer will apply in the normal manner to register the training contract of the academic trainee accountant, if such training contract has not already been entered into.
- 3.8. The commencement date of the training contract will be determined by the Head of the accountancy unit and will be as close as possible to the first day of the academic year in which academic traineeship is to be served.

4. Terms and conditions

- 4.1. An academic trainee accountant will, save for extensions following approved suspensions, serve a training contract of three years.
- 4.2. The first of the three years of the training contract will be completed in the accountancy unit and the second and third years will be served at the training office.
- 4.3. The accountancy unit may determine such other criteria for participation in the ATP as it deems fit.
- 4.4. During the first year of the training contract the academic trainee accountant will be an employee of the education institution.
- 4.5. During the first year of the training contract the academic trainee accountant will maintain contact with the training officer who, whenever practicable, and in consultation with the Head of the accountancy unit, will arrange for the trainee's participation in training courses arranged by the training officer for first year graduate trainee accountants.
- 4.6. For an academic trainee accountant the year completed in the accountancy unit will be deemed to be equivalent to one third of the required minimum hours of work attendance and core experience as required in terms of the training regulations.
- 4.7. The Head of the accountancy unit will, every six months, provide SAICA and the training officer with a supervisor's report on the progress of the academic trainee accountant in the form as prescribed by SAICA.
- 4.8. During the first year of an academic trainee's contract, the trainee will be subject to SAICA's training regulations in so far as they apply. Thereafter the regulations will apply fully.

5. Disqualification

- 5.1. All arrangements in terms of the ATP will lapse and all recognition by SAICA for time spent in an accountancy unit will be forfeited if the candidate fails to pass Part I of SAICA's qualifying examination (QE) in the first year of the training contract.
- 5.2. Notwithstanding the provisions of 5.1, in the case of an academic trainee who does not write Part I of the QE for a valid reason (e.g. illness or bereavement) EDCO in its absolute discretion may allow such a trainee to continue with the year of academic traineeship at an accountancy unit and this time will be recognised on condition that the candidate passes Part I of the QE in the following year.

6. Accreditation criteria applicable to accountancy units that wish to participate in the academic traineeship programme

- 6.1. The ATP must be offered by an accountancy unit that offers a CTA or equivalent programme that is accredited by SAICA.
- 6.2. In order to be accredited by SAICA to participate in the ATP, an accountancy unit must provide evidence to the satisfaction of SAICA that it meets the following conditions:
 - 6.2.1. The accountancy unit must provide SAICA with a programme that sets out the activities of the academic trainee for the duration of the academic year;
 - 6.2.2. A suitably qualified, senior staff member must be tasked with assisting and supporting the academic trainee on a continuous basis;
 - 6.2.3. During the ATP, the trainee must be exposed to the following activities:
 - 1) Lecturing,
 - 2) Tutorials,
 - 3) Preparation of teaching material,
 - 4) Setting and marking of assessments; and
 - 5) Research.
 - 6.2.4. The academic trainee must be subject to six-monthly performance evaluation procedures by the Head of the accountancy unit.

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