1. ACCREDITATION CRITERIA

Note: All offices that operate outside of South Africa must ensure that they are compliant with the local equivalent of all the relevant regulations and legislation that relate to these criteria.

<table>
<thead>
<tr>
<th>CATEGORY A – Operating compliance</th>
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<tr>
<th>CATEGORY B – Training environment</th>
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</table>
The training office must have appropriate physical, human and financial resources and procedures to provide an environment conducive to quality training and development.

<table>
<thead>
<tr>
<th>CATEGORY C – Work exposure</th>
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The training office must offer a sufficient range and depth of relevant work in order for trainees to obtain the required training and experience relating to the prescribed competencies and must have structures in place to ensure that trainees gain the required training and exposure.

<table>
<thead>
<tr>
<th>CATEGORY D – Competence assessment</th>
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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.

<table>
<thead>
<tr>
<th>CATEGORY A – OPERATING COMPLIANCE</th>
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<table>
<thead>
<tr>
<th>A1</th>
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</thead>
<tbody>
<tr>
<td>Criterion</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Indicators</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. The training office:</td>
</tr>
<tr>
<td>• is tax compliant;</td>
</tr>
<tr>
<td>• has a valid Employment Equity plan, where applicable;</td>
</tr>
<tr>
<td>• complies with Occupational Health and Safety Regulations;</td>
</tr>
<tr>
<td>• is a going concern;</td>
</tr>
<tr>
<td>• complies with the Basic Conditions of Employment Act, the Labour Relations Act and other applicable employment-related legislation; and</td>
</tr>
<tr>
<td>• is registered and contributing to the relevant SETA (e.g. Fasset), where applicable;</td>
</tr>
<tr>
<td>2. The training officer’s registration complies with the training regulations.</td>
</tr>
<tr>
<td>3. In the case of training offices offering Auditing and Assurance as an elective:</td>
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<tr>
<td>• the training office is registered as a practice with the IRBA; and</td>
</tr>
<tr>
<td>• the training officer is registered with the IRBA as an RA.</td>
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</tbody>
</table>
### A2

**Criterion**  
The employment contract for trainee accountants complies with SAICA’s requirements.

**Indicators**

1. The employment contract contains at least the following information:
   - Employer’s and trainee’s details:
     - 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:
     - 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
     - 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.

2. The employment contract is:
   - 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.

3. The employment contract:
   - 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.

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.

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

### B1

**Criterion**

The training officer, on behalf of the training office, accepts responsibility for all aspects of the training programme.

**Indicators**

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.
6. The training officer is available in the office for the duration of SAICA re-accreditation visits.

### 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**

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.

### 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**

1. Documentation is available and has been communicated to all role players.
2. Role players understand their responsibilities as well as those of others involved in the training programme.
3. Reporting lines of the training officer, trainees, supervisors/managers and partners/directors of the training office are documented.

### B4

**Criterion**

The training office applies the current version of the Training Regulations.

**Indicators**

1. The training officer has communicated and explained the current version of the Training Regulations to all role players in relation to their responsibilities.
2. The current version of the Training Regulations is readily available.
3. All role players apply the current version of the Training Regulations as they relate to their responsibilities.
**B5**

<table>
<thead>
<tr>
<th>Criterion</th>
<th>Each trainee is appropriately supervised and receives sufficient individual attention to acquire the necessary skills.</th>
</tr>
</thead>
</table>
| Indicators | 1. Each trainee is supervised by appropriately experienced and qualified persons who are technically competent and who understand their responsibility towards developing the prescribed competencies of the trainees assigned to them.  
2. Structures/procedures have been implemented to ensure that managers/supervisors are trained and monitored. |

**B6**

<table>
<thead>
<tr>
<th>Criterion</th>
<th>Each trainee is provided with appropriate support to encourage academic progress</th>
</tr>
</thead>
<tbody>
<tr>
<td>Indicators</td>
<td>The training office provides trainees with financial and/or non-financial support to encourage them to make academic progress.</td>
</tr>
</tbody>
</table>

**B7**

<table>
<thead>
<tr>
<th>Criterion</th>
<th>The office both physically and virtually must facilitate and encourage the display and practice of professional behaviours.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Indicators</td>
<td>The indicators would be determined by the structure of the office and could for example include professional and appropriately equipped work spaces and meeting rooms and clear communication channels for work on-site and off-site.</td>
</tr>
</tbody>
</table>

**B8**

<table>
<thead>
<tr>
<th>Criterion</th>
<th>Adequate financial resources must be allocated to the training programme</th>
</tr>
</thead>
<tbody>
<tr>
<td>Indicators</td>
<td>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.</td>
</tr>
</tbody>
</table>

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

**C1**

<table>
<thead>
<tr>
<th>Criterion</th>
<th>Each trainee receives a formal and suitably detailed induction programme within six months after the start date of their training contract</th>
</tr>
</thead>
</table>
| Indicators | All trainees receive an induction (either face-to-face or electronic) that will assist them to –  
  - understand the need to develop the correct professional attitude to their traineeship;  
  - be aware of the different roles of SAICA and IRBA;  
  - 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;  
  - be familiar with the SAICA Training Regulations and the Code of Professional Conduct; and  
  - use the SAICA Training Contract Management System (TCMS). |
### C2
**Criterion**
The training office has work of sufficient and appropriate range and depth to support the allocated quota of trainees and to allow trainees to meet the SAICA competencies.

**Indicators**
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 productive staff in the office (including trainees).
3. There is clear alignment between the SAICA tasks and available work in the office including sufficient exposure in the compulsory, elective and residual skills.

### 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.

**Indicators**
1. The office follows a structured and equitable approach to providing each trainee with the required exposure.
2. The office has processes in place to address trainees’ exposure and development needs.
3. There is clear direction in terms of:
   - how each task could be addressed; and
   - expected progression in competence throughout the contract term.
4. Trainees and other relevant role players understand the processes and expected progression noted in point 2 and 3 above.

### 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.

### C5
**Criterion**
On-the-job experience constitutes the most significant portion of each trainee’s learning experience.

**Indicators**
Simulations do not constitute the only mode of exposure in support of the final assessment of competence for any individual trainee for more than:
- 10% of the total number of compulsory and elective tasks (excluding the Professional Conduct values) where one elective is offered; and
- 50% of the total number of residual tasks.

### C6
**Criterion**
Simulations comply with SAICA’s requirements for simulations

**Indicators**
1. All simulations comply with SAICA’s requirements for simulations.
2. Results of all simulations have been recorded in TSRs or PSRs as required.
| C7 | Criterion | Each trainee has a reasonable opportunity to achieve the prescribed competencies relating to IT. |
|    | Indicators | 1. Trainees have access to sufficient and appropriate information technology to enable them to meet SAICA’s prescribed competencies in respect of IT.  
2. Trainees are adequately trained on the use of appropriate software applications, including, where relevant, audit, financial, data processing, e-mail and spreadsheet applications. |

| C8 | Criterion | The training office provides appropriate opportunities to enable trainees to maintain relevant technical and professional knowledge to perform their work with due care. |
|    | Indicators | The office has mechanisms in place to identify learning needs and to provide and monitor relevant learning interventions. |

| C9 | Criterion | Each trainee completes a formal ethics programme of at least 6 to 8 hours’ duration followed by an assignment which allows for individual reflection on the aspects covered. |
|    | Indicators | 1. Each trainee receives an ethics programme that will assist them to:  
- understand what ethics are;  
- understand why ethics are important;  
- build reputation and trust through ethics in their career and business;  
- understand the consequences of ethical failure;  
- identify what drives ethical choices;  
- understand different values and how they underpin behaviour in the workplace;  
- integrate ethical principles and apply them to scenarios that typically arise in the accounting industry;  
- use practical tools to help improve ethical behaviour;  
- make ethical decisions in complex situations;  
- understand the role of the chartered accountant in ensuring ethical and effective governance in organisations and his/her responsibilities in this regard; and  
- build an ethical culture in organisations and understand his/her responsibilities in this regard.  
- Understands the implications of the Code of Professional Conduct  
The office evaluates the learning outcomes of the programme. |

| C9 – Effective from 1 January 2019 for trainees whose training contracts end after 31 March 2019. | Criterion | Each trainee completes a formal ethics programme of at least 6 to 8 hours’ duration followed by an assignment which allows for individual reflection on the aspects covered. |
|    | Indicators | 1. Each trainee receives an ethics programme that will assist them to:  
- understand what ethics are;  
- understand why ethics are important;  
- build reputation and trust through ethics in their career and business;  
- understand the consequences of ethical failure;  
- identify what drives ethical choices;  
- understand different values and how they underpin behaviour in the workplace;  
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- build an ethical culture in organisations and understand his/her responsibilities in this regard.  
- Understands the implications of the Code of Professional Conduct  
The office evaluates the learning outcomes of the programme. |

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

| D1 | 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 | 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. |
D1

3. All role players demonstrate an understanding of the assessment process.

D2

<table>
<thead>
<tr>
<th>Criterion</th>
<th>The training office implements and maintains evidence of assessment of trainees, as prescribed by SAICA.</th>
</tr>
</thead>
</table>
| Indicators | 1. The assessment processes and procedures as prescribed by SAICA take place.  
|           | 2. Evidence is documented in the assessment forms, as required, to support the sign off of each task at the final level of competence prior to the discharge/completion of the trainees' contracts on TCMS. |

D2.1

Technical Skills Review / Professional Skills Review Forms

1. Trainees complete at least one TSR every two months.

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

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

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

5. Trainees complete all sections of the TSR with due care, including:
   • addressing all tasks performed during the period in the form;
   • completing the cover page in full;
   • describing the assignment; and
   • documenting the decision tree paths, to support ratings.

6. Reviewers complete the TSRs/PSRs in a timely manner after the trainees complete the forms.

7. Reviewers complete all sections of the TSRs/PSRs with due care, including:
   • documenting the decision tree paths to support ratings;
   • completing the classification of the tasks as Basic and Advanced;
   • in the case of rating differences between reviewers and trainees, documenting comments in sufficient detail to fully explain these differences (i.e. not just a restatement of the decision tree path);
   • clearly indicating (Yes/No) whether PC(C) evidence is acceptable and providing explanatory comments where evidence is not accepted; and
   • only providing ratings in relation to other professional skills tasks where the trainee has provided appropriate evidence that has been verified.

8. Trainees sign off and date the TSRs/PSRs timeously to acknowledge the ratings that get transferred to the ANA (including all sections completed by the reviewer and following any adjudication processes, where required).
### D2.2

**Assessment Needs Analysis Forms**

1. The ANAs are completed every six months in a timely manner.

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

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

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

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

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