The Audit Development Programme: PoE – Guidance

The Audit Development Programme (ADP) is a period of work experience undertaken by a qualified professional accountant, currently SAICA's Chartered Accountants (CAs)[1], which is relevant to the work of a Registered Auditor (RA). The work experience enables the individual's development of professional competence in the workplace and provides a means whereby individuals can demonstrate the achievement of professional competence in an RA firm.

Registered Candidate Auditors (RCAs) are required to report to the IRBA on a six-monthly basis on their progress throughout the ADP. Final assessment is through the submission of a Portfolio of Evidence (PoE). There is no written assessment. The PoE must be submitted to the IRBA when the Oversight Registered Auditor (ORA) is satisfied that the RCA has completed the minimum period of 18 months, 1 500 productive hours in audit and assurance and has achieved the required competencies.

The quality of the submitted PoE will determine the length of time it takes for the IRBA to assess and conclude on whether the RCA is signed-off. It is therefore important to ensure that documents submitted reflect the required depth and breadth of competence and that this has been appropriately and sufficiently documented.

The PoE is made up of the following:

1. A declaration by the ORA.
2. A declaration by the RCA.
3. All completed six-monthly reports.
3.1. The roles and responsibilities forms for each engagement included in the six-monthly reports.
4. The RCA's self-assessment of the Technical learning outcomes achieved on the competency framework.
5. The RCA's self-assessment of the Non-Technical learning outcomes achieved on the competency framework.
6. Professional curriculum vitae (CV) of the RCA.
7. A copy of the Continuing Professional Development (CPD) hours undertaken during the ADP.
8. Evidence of any other special achievements or duties beyond that of audit.

EACH OF THE ELEMENTS OF THE POE WILL NOW BE DISCUSSED IN DETAIL:

<table>
<tr><td style="background:red;color:white">GENERAL:</td></tr>
<tr><td>RCAs must understand that the PoE is a document that sells them with regards to the experience gained during the ADP. The ADP Assessment Panel would not have worked with the RCAs on the engagements. Therefore, it is very important that you document your experience in such a way that your seniority and your role on your engagements is clearly understood. As an RCA, you have the responsibility to ensure that what you have documented is not unclear or ambiguous. Candidates do not clearly express themselves with regards to their roles and their development within the firms. It is important to note as well that an RCA could have twenty years of experience, however, if the documentation of this experience is poorly completed, the panel will have difficulties signing</td></tr>
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[1] This is because SAICA is currently the only professional body accredited by the IRBA.

off the candidate. It is important to note that some of the skills being developed by the ADP are communication skills and this includes written communication which will be clearly assessed through the manner in which the PoE has been documented.

0.	COVER LETTTER	TEMPLATE:	No Template
General Commentary	RCA are required to draft a covering letter detailing all the documents submitted. RCAs are requested to name (including numbering) the documents as follows:		

0 Covering Letter
1 ORA Declaration
2 RCA Declaration
3.1 Six-Monthly Report (Jan-Jun 2016)
3.1.1 Roles and Responsibilities (Jan-Jun 2016)
3.2 Six-Monthly Report (Jul-Dec 2016)
3.2.1 Roles and Responsibilities (Jul-Dec 2016)
3.3 Six-Monthly Report (Jan-Jun 2017)
3.3.1 Roles and Responsibilities (Jan-Jun 2017)
4 Self-Assessment Technical
5 Self-Assessement Non-Technical
6 CV
7 CPD Record
8 Special Achievements

Candidates must ensure that their names are not used in the naming of any of the documents.

1.	ORA DECLARATION	TEMPLATE:	
General Commentary	The ORA will complete the declaration only at the point where the following have been met:		

- The minimum period and hours;
- The required competencies; and
- The ORA believes that the RCA is ready to register as an RA.

The ORA must complete the declaration after having reviewed and signed-off on all the documents that make up the PoE to be submitted to the IRBA.

The ORA's declaration must be completed on the firm's letterhead and must be signed by the ORA.

To ensure objectivity and independence, the ORA Declaration will not be submitted to the panel evaluating the PoE. This is because the declaration contains personal details that may identify the Firm name, ORA and the RCA. The declaration will therefore be evaluated by the IRBA's ADP Admin team.

2.	RCA DECLARATION	TEMPLATE:	
General Commentary	The RCA will write the declaration only at the point where the following have been met:		

- The minimum period and hours;
- The required competencies;
- The ORA believes that the RCA is ready to register as an RA; and

	• The ORA has reviewed and signed-off on the PoE to be submitted to the IRBA.
	The RCA Declaration may be on the firm's letterhead.
	The RCA Declaration must not be completed on the IRBA letterhead. The IRBA letterhead may not be used in any of the documents being submitted by the RCA.
	To ensure objectivity and independence, the RCA Declaration will not be submitted to the panel evaluating the PoE. This is because the declaration contains personal details that may identify the Firm name, ORA and the RCA. The declaration will therefore be evaluated by the IRBA's ADP team.

3.	SIX-MONTHLY REPORTS	TEMPLATE:	
General Commentary	RCAs are required to submit, on a six-monthly basis, Six-Monthly Reports accompanied by the Roles and Responsibilities form. RCAs should submit two excel workbooks for a six-monthly period:		

RCAs are required to submit, on a six-monthly basis, Six-Monthly Reports accompanied by the Roles and Responsibilities form. RCAs should submit two excel workbooks for a six-monthly period:

- The first excel workbook is the six-monthly report;
- The second excel workbook should contain the RRFs for the six-monthly period. Each engagement will be represented by an individual tab in the workbook. RCAs must use the engagement references as used in the six-monthly report as names for the tabs in the workbook. The number of RRFs in the workbook should reconcile to the number of engagements in the six-monthly report.

Failure to submit the six-monthly reports may lead to cancellation of an RCAs ADP registration.

IT IS IMPORTANT TO NOTE THAT THE SIX-MONTHLY REPORT GIVES US A HIGH-LEVEL OVERVIEW OF YOUR EXPERIENCE AND EXPOSURE OVER THE REPORTING PERIOD. THIS IS MORE LIKE A HELICOPTER VIEW OF YOUR EXPERIENCE. YOU MUST BE BRIEF AND TO THE POINT.

All sections of the Six-monthly report must be completed. Please refrain from referring to other reports or other templates. The report must be a standalone report that gives us a big picture view of your development. Do not create other annexures. Do not refer us to other reports. Everything asked in the reports must be dealt with in the report. Also, refrain from amending the templates and please do not add or delete columns or rows.

On completion of the ADP, the RCA is required to submit all the Six-Monthly Reports, as part of the PoE. The final six-monthly reports submitted by the RCA should incorporate all the changes proposed by IRBA in earlier submissions.

To ensure objectivity and independence, RCAs must not indicate the following in the Six-Monthly Reports:
- RCA Name
- ORA Name
- Firm Name
- Client Names – Clients must be identified by a reference number. This reference number must be a random number decided by the RCA. It may not be a reference that is decided by your firm and it must not be traceable to your engagement files. The same reference number must be used to refer to the same client in all PoE related documents to ensure

that the IRBA can trace client information to the different documents in the PoE.

RCAs will be identified using the **RCA number**.
ORAs will be identified using the **ORA's RA number**.

COMBINING CLIENTS
Where RCAs have numerous small engagements or other services such as agreed upon procedures, the RCA may decide to indicate these as one engagement on the six-monthly report. The RCA must make a note on the client reference cell that they have combined several engagements.

Where the engagements have been combined, RCAs must choose the biggest client in the group to answer some of the questions on the report. The decision as to what is the biggest client may be based on factors such as the following:
- Client size in relation to the other clients in the group of combined engagements.
- RCA time spent on the client compared to time spent on other clients in the group of combined engagements.
- Revenue.
- Applicable financial reporting framework

For example, the following sections may be answered using information for the biggest engagement in the group of combined engagements:
- Type of engagement
- Quality control reviewer
- Job Complexity
- Public interest score
- Number of client staff members
- Operations
- Revenue of the client
- All questions around the RCA and the Team

The following sections may be answered on a combined basis:
- Job Hours
- Industry (specifically indicate the industry for the biggest engagement and then briefly tell us about the other engagements)
- Reporting requirements (you must still clearly state what reporting framework was used for the big engagement)
- Roles and responsibility (you can talk about your exposure from any of the engagements in the combined group)
- Category 2 competencies (you can talk about your exposure from any of the engagements in the combined group)
- Category 3 competencies (you can talk about your exposure from any of the engagements in the combined group)
- Non-technical competencies (you can talk about your exposure from any of the clients in the group)

BEST JOBS/ENGAGEMENTS
If it happens that you have numerous engagements within the six-monthly period, please highlight which of these engagements were your best

	engagements or your biggest engagements. This may be done by making a note in the client reference cell. These may be the biggest or the engagements where you obtained most of your competencies. This is especially important when you are preparing your final PoE and have a lot of engagements to report on.
	ENGAGEMENT FEEDBACK FORM: The IRBA recommends that the Six-Monthly Reports are done on an engagement by engagement basis. In this regard RCAs, must, at the end of each engagement, prepare the Six-Monthly Reports by completing the Engagement Feedback Form. At the end of the six-month period, RCAs will combine all the engagement feedback forms to complete the six-monthly report. **<u>Therefore, you are not required to submit the engagement feedback forms. You must submit one six-monthly report</u>**. Preparing the Six-Monthly Report on an engagement by engagement basis will ensure that the Six-Monthly Reports are accurate and up-to-date. The Engagement Feedback Forms are also important as they reduce the time that the ORA will spend in reviewing your six-monthly reports. This is because the Engagement Feedback Form will also be signed by your direct line managers on the job. This is very important as the ORA may not work with the RCA on all jobs. Once the direct line manager has signed, the role of the ORA is that of checking completeness and consistency within the reports.
Type of Engagement	Please select the number corresponding to the type of the engagement and the name. Don't select only the number. We need to be able to quickly see the service type without having to reference to the listing. So please select the number and the name.
Job Complexity	The dimensions of complexity standards (1D, 2D and 3D), required for the demonstration of specialist competence are defined in the IRBA's Competency Framework for RCAs (Specialist Technical Competence). The IRBA does not expect RCAs to achieve 3D on their first engagement or to rate all engagements as 3D. The IRBA acknowledges that an RCA may have some engagement on 1D, some on 2D and others on a 3D level.
Justification of job complexity	Please ensure that you look at the dimensions of complexity on a more holistic level. Please consider the following: 1. Your Role on the client: - Your responsibility. - Who you were reporting to. 2. The Client: - Whether this was a more routine engagement or not. - Involvement of experts and other departments. - The industry and its complexities. - The client structures and its complexities. Please note again that you don't need to have all your engagements rated as '3D', some may be '2D' and others '1D'. However, it is important that majority of the engagements are on '3D'. Please avoid repeating our explanations back to us. RCAs tend to take the definition of 3D as documented in the self-assessment documents and write it as a justification for complexity. Please try and use simple language and not the

	wording from our competency document. You must also to try avoid **'copying and pasting'** the same justification, as it makes it seem like there was no application of the mind.
Revenue	Please note that we are looking for the client's revenue. We are not asking for the audit fee that the firm has made from this client.
Team Structure	Please try to be brief and to the point on this section. Assuming an audit team that included some experts and other departments within the firm, this section would be better completed as follows: 1x partner 1x associate director 1x assistant manager (RCA) 1x Third year trainees 2x second year trainees 2x first year trainees 1x VAT Expert 1x Tax Expert 1x Secretarial Department representative Please don't talk about reporting lines in this section. There is a separate question on reporting lines.
Roles and Responsibilities	Please note that you must first choose the competency category you were exposed to here. Please don't just select the number corresponding to the competency area. Please select the number and the name. At this level, you will simply select the stages in the audit life cycle to which you had exposure. A brief overview under each section will only be included in the section below. **Please apply yourself to each engagement. Don't simply copy and paste from the first engagement.**
Further note of Roles and responsibilities	Here you need to first look at the sections you have selected above. Then use the selected competency categories as headings. Under each give us a high-level overview of your audit exposure. Remember this is a high-level overview, so we don't expect to see the sections that were allocated to you. You must sort-of stand back and then tell us about each of the roles and responsibility categories as selected above. Be brief and to the point. Get us to see what your involvement was. Do not use words like 'we performed', get us to see exactly what was done by you. Remember that you will have an opportunity to give us more details in the roles and responsibility form. RCAs should note that they are documenting their role and experience from the engagement and not necessarily the outcomes of the engagement. **Please apply yourself to each engagement. Don't simply copy and paste from the first engagement.**
Other Roles and Responsibilities	Here please list and explain other responsibilities you might have had on the client that are not necessary covered in the audit process. For example, you might have been involved in the trainees' SAICA assessments.
Category 2 Competencies	Remember that category 2 competencies must be achieved for you to be signed off as successfully completed the ADP. You may not necessarily get exposure to these competencies on the job. **If you have had exposure to these**

	competencies on the job, you must complete the section as detailed below. If you had no exposure to these competencies on the job, you may leave the section blank. If you have not had exposure to these competencies, we then expect to see some training or other intervention assisting you to achieve these competencies. This will then appear on the CPD Activity Report. This section must be completed as follows: • **What** - What category 2 competency have you been exposed to. You answer this by referencing to the specific competency (using the competency code under category 2 competencies). • **How -** You then need to clearly explain what you have done to obtain exposure to the competencies. Avoid re-writing the competency or rephrasing it back to us from the Self-assessment document and then stating that you have been exposed to it. You need to get us into your mind and thought process. Explain in such a way that we get to understand the competency and what you have done to achieve or get exposure to the competency. Don't speak about your firm's practices, some tend to say; 'as a firm we ensure that...'. Be brief and direct in telling us what was your involvement or what have you done to obtain this competency. As a reminder, you need to be very familiar with the competencies in this category so you know which ones you have been exposed to. This will assist you in developing a plan for the rest of the competencies you need to achieve.
Category 3 Competencies	Please refer to the category 2 comment above, this section must be completed in the same manner as the category 2 competencies. Just remember that you may be signed off as having successfully completed the ADP without exposure to these as these may only be achieved in exceptional cases.
Non-technical competencies achieved on this engagement	This section must be completed as you would complete the roles and responsibility section. Please note that you must first choose the competency category (number and name) to which you were exposed. At this level, you will simply select the competencies to which you had exposure.
A further note on non-technical competencies achieved:	Here you need to first look at the sections you have selected above. Then use the selected competency categories as headings. Under each give us a high-level overview of how you have had exposure to these competencies. Please be brief and to the point. Get us to clearly see what your involvement was.
CPD	Here you need to simply list all the training you have attended. This can be internal or external training, whether you are attending or presenting. At this stage, you don't need to give us details and hours. We will get more details on the training done when we finally receive your full PoE on completion of the ADP.
Additional Tasks:	This is an opportunity for you to tell us about other involvements during the six-monthly period. This doesn't have to be specific to the firm or client. It can be anything you do on weekends that speak to your investment to the profession.
Sign-off	Please remember that the six-monthly report must be signed by the RCA and ORA. Remember only the RCA and ORA numbers must appear. No names must

	be documented here. If the document, you are using requires names it means that you are using an incorrect template.		
3.1	ROLES AND RESPONSIBILITIES FORM	TEMPLATE:	

General Commentary	The Six-Monthly Report provides a high-level overview of your roles and responsibilities in a six-month period. The Six-Monthly Report does not provide for a detailed account of the RCA's roles and responsibilities, such as sections of the engagement completed or reviewed by the RCA.

The Roles and Responsibility Form (RRF) provides an opportunity for the RCA to give more details on their roles and responsibilities. This is done by detailing all the sections completed or reviewed by the RCA. RCAs may, on certain engagements only <u>complete</u> sections and on other engagements <u>review</u> certain sections. Therefore, it is not a requirement that RCAs have both sections completed and reviewed in one engagement.

This form must be completed for each engagement on the Six-Monthly Report. This therefore means that the RRF will accompany the Six-Monthly Report. The number of RRFs to be completed will be dependent on the number of engagements included on the Six-Monthly Report.

The Client reference number used to refer to a specific engagement on the RRF must be the same number used to refer to that specific engagement on the Six-Monthly Report.

RCAs should submit two excel workbooks for a six-monthly period:
- The first excel workbook is the six-monthly report;
- The second excel workbook should contain the RRFs for the six-monthly period. Each engagement will be represented by an individual tab in the workbook. RCAs must use the engagement references as used in the six-monthly report as names for the tabs in the workbook. The number of RRFs in the workbook should reconcile to the number of engagements in the six-monthly report.

Sections Completed by the RCA: Under this section the RCA will detail all the sections that were physically completed by the RCA. These will be all the sections where the RCA physically completed work and somebody senior reviewed.

Sections Reviewed by the RCA: Under this section the RCA will detail all the sections where the RCA was a reviewer. These will, for example be all the sections completed by junior staff members and the RCA reviewed. |
| Engagement Section _**COMPLETED**_ by RCA | Please note that in this section you must detail only work that you have physically completed. This means that you had the primary responsibility to complete the sections or work allocated to you. Please do not detail work where you were a reviewer.

This requirement here is as follows:
- Firstly; choose the stages of audit life cycle which you were exposed to. You may choose more than one stage.
- Secondly; under each of the stages chosen above. Give more details as to what you did. Give an overview of sections completed. Please ensure |

	that it is clear what you have done. Avoid using the wording of the competencies and avoid rewriting the competencies back to us. You need to be engagement specific and get us to understand the uniqueness of each engagement. We advise that you do not use audit programme language, but you explain what you have done like you were explaining to someone who has not done audit before. o Please note that you need not give a detail account of every section you have completed. Use your professional judgement to highlight some of the sections that may have been of interest to you or were challenging. Those that were simple and more routine may just be listed. Please do not copy your audit programme and list it here. Try to give us the overview without the usage of your audit programme. Some of the RCAs tend to list all the audit steps they completed. This will not help your case as we will clearly see that there was no thinking from your part, but a mere dump of audit working papers.
Matters of significant judgement	Please use your professional judgement here. Do not simply list every section that required the use of estimates. Decide what you think was of significance for you in this engagement and make us understand why it was of significance and what your involvement in this regard was.
Engagement Section *REVIEWED* by RCA	Please note that in this section you must detail only work that was physically completed by another team member **and you had a review responsibility**. This means that your primary responsibility was to review work done by other team members. This could be work done by your junior trainees. This requirement here is as follows: • Firstly; choose the stages of audit life cycle which you were exposed to. You may choose more than one stage. • Secondly; under each of the stages chosen, give an overview of sections reviewed. Please note as well that you need not give a detail account of every section you have reviewed. Use your professional judgement to highlight some of the sections that may have been of interest to you or where challenging. Those that were simple and more routine may just be listed. Please avoid using generic language such as; 'reviewed all the working papers of the completion stages'. Please give us an exact account of the work you have done. Please do not copy your audit programme and list it here. Try to give us the overview without the usage of your audit programme. Some of the RCAs tend to list all the audit steps they reviewed. This will not help your case as we will clearly see that there was no thinking from your part, but a mere dump of audit working papers.
Matters of significant judgement	Please use your professional judgement here. Do not simply list every section that required the use of estimates. Decide what you think was of significance for you in this engagement and make us understand why it was of significance and what your involvement in this regard was. Ensure that we can clearly understand what you did in this regard.

Non-technical competences	Here we don't require you to look at the list of non-technical competencies and list it them here. Remember you would have dealt with the non-technical competencies in your six-monthly report.
	We simply require you to reflect on the engagement and list any unusual or difficult situations you had to deal with. • Explain the facts behind the matter identified. • Clearly explain what your involvement was in this regard. • Then finally, briefly share your conclusion or how the matter was addressed.
Lesson learned	Please ensure that we get the following: • Explain the lesson you have learnt. • Explain how you have learnt this. • Explain how this lesson may be of use in your future engagements. It is important that you briefly get us into your thought process in this regard, so we can see what you considered to be your developmental point.
4.	SELF-ASSESSMENT: TECHNICAL	TEMPLATE:	

General Commentary	The Self-assessment must be submitted as part of the PoE only on completion of the ADP. The self-assessment must not be submitted as part of the six-monthly reporting process.
	Even though the self-assessments are to be submitted on completion of the ADP, candidates are encouraged to start completing the self-assessment on an engagement by engagement basis. This means that, on completion of an engagement, the RCAs should complete the self-assessment with the competencies they have been exposed to on the specific engagement. RCAs must not wait until the end of the 18-months' period to start completing the self-assessment.
	RCA's are required to evaluate themselves on the competencies and then complete the last two columns of the self-assessment.
Demonstrated (Yes/No)	Please simply indicate: • Yes – if you have had exposure to the competency. Remember that category 1 and 2 competencies must be achieved. Category 3 competencies may only be achieved in exceptional
	All category 1 and 2 competencies must be achieved and therefore your self-assessment should be sent to us at a time when you believe you have achieved all the competencies. Some candidates submit the self-assessments with 'N/A' written next to other competencies, this should only happen to those competencies relating to standards that are effective in future.
How and where was it Demonstrated?	It is important that this section tells us exactly how you have achieved the competency. We need to understand your role in the engagement or in the specific scenario. Please also ensure that you give us examples in explaining what you have done and how you have achieved the competency.
	In completing this section, you must clearly explain the following:
	• HOW: You need to clearly explain what you have done to believe that you have been exposed to this competency. Please avoid re-writing or

rephrasing the competency back to us and then say you have been exposed to it. You need to get us into your mind and thought process. Explain in such a way that we get to understand the competency and what you have done to achieve or get exposure to the competency.

- WHERE: You then need to refer us to the engagement where you obtained such exposure. Remember that this reference will be the same for each client as that which has been used in your six-monthly reports and your roles and responsibilities forms. Do not simply indicate the clients where you were exposed to these competencies. You need both the HOW and WHERE to come out. You do not need to reference to all the engagements where you achieved the competency as these may be numerous. Select a few where you best achieved the competencies.

Please avoid using generic statements such as:

- **"Planning section done in detail" / "Planning section reviewed in detail for all audit files"**
- **"All Audit Files Reviewed"**
- **"Engagement letter signed by Management for each engagement"**
- **"This is discussed during pre-audit meetings on for all audit files. The engagement letter is reviewed."**
- **"Performed in all audit files reviewed, if any further procedures, queries arise notes are made for partners' attention"**
- **"Report to Management will be reviewed in detail for each and every transaction file,"**

All the above examples don't explain what the RCA has done or how they have achieved the competency. They also do not explain in which client such exposure was obtained. The above examples are very generic and do not explain exactly what was done by the RCA. Also, using the word 'if' means that the work is still going to be done and dependant on certain variables. You should be documenting this in past tense and therefore there should be no 'if'. Also, using the word 'will' means that one was still going to be performing something. This can't be right. You need to ensure that we see what you have done and not what you will be doing. The self-assessment can only be completed once you have had the exposure on the competencies.

CATEGORY 2 COMPETENCIES
For Category 2 competencies achieved through other interventions, the RCA must explain clearly the following:

- WHERE: Give details of the training (interventions) you have attended to achieve the competency.
- HOW: You must clearly state how this training has helped you achieve the competency. Please explain exactly what was covered by the training that is linked to the competency.

On category 2, please avoid reliance on APC and CTA studies. We expect to see training or interventions attended during the ADP period.

5.	SELF-ASSESSMENT: NON-TECHNICAL	TEMPLATE:	
General Commentary	Refer to general commentary in the Self-assessment: Technical.		
Demonstrated (Yes/No)	Please simply indicate: • Yes – if you have had exposure to the competency.		

How and where was it Demonstrated?	It is important that this section tells us exactly how you have achieved the competency. We need to understand your role in the engagement or in the specific scenario. Please also ensure that you give us examples in explaining what you have done and how you have achieved the competency.
	In completing this section, you must clearly explain the following:
	• HOW: You need to clearly explain what you have done to believe that you have been exposed to this competency. Please avoid rewriting or rephrasing the competency back to us and then say you have been exposed to it. You need to get us into your mind and thought process. Explain in such a way that we get to understand the competency and what you have done to achieve or get exposure to the competency.
	• WHERE: You then need to refer us to the engagement where you obtained such exposure. Remember that this reference will be the same for each client as that which has been used in your six-monthly reports and your roles and responsibilities forms. Do not simply indicate the clients where you were exposed to these competencies. You need both the HOW and WHERE to come out.

6.	CV	TEMPLATE:	NO TEMPLATE
General Commentary	The IRBA considered writing a CV as an important professional skill. Candidates must therefore ensure that they respect the confidentiality of the firm and client details when drafting their CVs.		

The CV must tie back to the RCAs six-monthly report and self-assessments.

When drafting their CVs, RCAs must consider the following:

Personal details section:
- The personal details section **must only** include the following:
  - RCA Number.

- RCAs must identify themselves using their RCA number. There must be no mention of names, surname and ID number.
- RCAs must not include their contact details.
- No gender details.
- No race details.
- No addresses.

Educational History:
- This section may be dealt with as normally dealt with in a general CV.

Work Experience:
- **Current Employment:**
  - Firm Name: The current firm of employment must not be mentioned by name; it must be called The RA Firm.
  - Client Details: client names must not be mentioned. RCAs may detail their work experience using codes (same as those used in the six-monthly reports) for their clients or they may detail their work experience by broadly describing work they have done per period without a mention of client details.

	• **Previous Employment:** The section dealing with previous employment may be dealt with as normal, provided the current firm name is not mentioned anywhere. **References Section:** • The reference section of a CV is not required. • RCAs must not provide their ORA details **General:** - The CV should not be accompanied by certificates. All certificates and supporting documents must be retained by the RCAs and not be attached to the CV.		
7.	CPD RECORDS	TEMPLATE:	
General Commentary	RCAs must report on CPD activities undertaken during the ADP period. Where RCAs are registered with SAICA, they may submit the SAICA CPD Activity Report. The template provided must be completed by RCAs who are not registered with SAICA or by those who have not logged all their CPD activities at SAICA. It is important to note the CPD activity reports link to Category 2 competencies. Where Category 2 competencies have been achieved through other interventions, the CPD Activity report or SAICA CPD Report must clearly indicate the training covering these competencies. The CPD activity report must, therefore tie back to the RCAs six-monthly report and self-assessment. This would be done by listing and briefly explaining how the training assisted in achieving the competency.		
Link to Category 2 Competencies Achieved	If the CPD activity you attended gave you exposure to category 2 competencies, please indicate this by referring to the specific competency's code (number). This number appears next to the competency in the self-assessment document.		
8.	SPECIAL ACHIEVEMENTS	TEMPLATE:	
General Commentary	This is an opportunity for the RCAs to write to the panel and highlight any special achievements. These could include, amongst others, the following: • Being nominated employee of the month or of the year. • Any special recognition from your firm. The RCA is required to write a memorandum addressed to the IRBA detailing such achievements.		
OVERALL COMMENTARY			

AMENDING THE REPORTS/TEMPLATES

Please use the templates provided as they have been provided to you. We need to ensure that the assessment process is as uniform as possible. Having standard templates assists in this regard. Therefore, do not add or delete rows or columns in the reports.

We understand that some of you prefer completing the roles and responsibilities form in word and not in excel, this makes it very difficult to review for those candidates with many engagements. We recommend that you first contact us before you proceed with transferring the report into word.

Recognition of Prior Learning (RPL)

RCAs who wish to complete the ADP in less than 18 months may do so through RPL. RPL will be considered where the RCAs have post-articles experience on a more senior level on entering the ADP. **The PoE requirements as detailed above will be applicable**. RCAs must register for the ADP and then indicate to the IRBA that they will be submitting their PoE earlier than 18 months due to prior experience.

Candidates applying for RPL don't follow a separate registration process. The registration process/documentation is similar to those candidates on normal registration. The only difference is that those in RPL will submit their PoE within a period shorter than 18 months.

On registration, the due date for the first six-monthly report will be communicated. RCAs may submit their full PoE on a date before the first six-monthly report is due. Should RCAs wish to submit their full PoE after the date when their first-monthly report is due, they will be required to submit their first six-monthly report on the due date. This means that RCAs must start working on their first six-monthly report from the date of registration even if they plan to submit their PoE on a period that is less than 18 months.

The IRBA encourages candidates who are still employed by the firm in their audit department, on a more senior level and have completed their training programme, but have not qualified as CAs or have not registered for the ADP to start compiling their PoE. This makes it easier for the candidates to have their PoE ready should they wish to submit their PoE earlier than 18 months.

International secondments

Time in an international office can be recorded as part of the ADP provided the local office is kept abreast of the RCA's performance and the evidence required to support the time spent in another office is retained by the firm that employed the RCA. In addition, the ORA should be comfortable that sufficient evidence is available for them to assess the candidate's competence. It is the responsibility of the RCA to identify a senior person within the overseas firm. This person will act as a link between the overseas firm and the ORA.

RCAs are required to submit six-monthly reports, including the RRFs, for the experience gained while they are on the secondment.

Other supporting documents

All other documents supporting the RCA's competence, but are not listed in the PoE above must not be submitted as part of the PoE. These documents must be retained by the firm for a period of at least five years. The IRBA may, on a sample basis through its ADP monitoring processes, call for these supporting documents. Refer to the ADP booklet for examples of the supporting documentation that may be retained as support for the RCA's competence.

Compiling the PoE

The IRBA encourages RCAs to take responsibility for compiling the PoE. The ORA plays an oversight role to ensure that all ADP requirements are met. The IRBA encourages the RCAs to start compiling the PoE from the very first day on the ADP.

Submission of the PoE:

Candidates are required to submit both the **signed PDF documents and the live (word and excel format) documents**. The IRBA will accept a letter from the ORA confirming that they have reviewed the six-monthly reports or PoE where printing to sign manually may be difficult due to the size of the reports. Candidates don't need to print and submit the POEs to us physically. **Only electronic submissions will be accepted**. Where the documents are too big to be emailed, candidates may submit the reports or PoE in more than one email.

Submissions must be sent to the IRBA at adpadmin@irba.co.za

Assessment of the PoE

The final assessment of whether an RCA has met the requirements to register with the IRBA as an RA is the responsibility of the IRBA. The IRBA will appoint an assessment panel to evaluate the PoE. The panel will comprise a pool of not less than 12 members. Every PoE will be evaluated by three members of the panel. To ensure objectivity and independence, each panel member will evaluate the PoE independent of the other members and send their comments to the IRBA.

Should all members agree in their initial assessment of the PoE, the IRBA will communicate this decision to the RCA. If the members don't agree, the IRBA will collate the three members' individual comments and send these comments to all three members. This affords the members an opportunity to consider the other members' comments. The identity of the members will not be revealed and each member will be allocated a number to ensure that objectivity and independence are maintained. On this second review, the members will once again send all their comments to the IRBA. If they agree, the IRBA will communicate the decision to the RCA. If they are not in agreement, the IRBA reserves the right to call for an interview between the panel, the ORA and the RCA. This will be the first time the three panel members meet. The interview will afford the members an opportunity to clarify matters with the ORA and the RCA.

The results of the assessment will either be:

- Successfully completed the ADP or
- ADP not yet completed.

In cases where the result is "ADP not yet completed" the panel members will give clear motivation for the assessment result.

For more information on the ADP, refer to the ADP Booklet or contact the ADP Admin team at adpadmin@irba.co.za