

# THE AUDIT DEVELOPMENT PROGRAMME

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## FREQUENTLY ASKED QUESTIONS

**1. I wrote PPE and qualified as a CA (SA), do I have to register for the ADP before I can register as an RA?**

No. All candidates who wrote the PPE and qualified as CA(SA)s are not required to register for the ADP. They can register as RAs provided they comply with the IRBA's three-year rule. Refer to [www.irba.co.za](http://www.irba.co.za) for more details on the proficiency assessments (three-year rule).

**2. Must I register with the IRBA immediately after completing the ADP?**

No. It is not necessary to register with the IRBA straight after completing the ADP. Completion of the ADP is exactly the same as successfully completing the PPE. You are eligible to register but you can wait until such time as you require the designation. If it is longer than three years until you register, then the three-year rule applies (See [www.irba.co.za](http://www.irba.co.za)).

**3. Can an RCA be seconded overseas?**

Yes. Time in an international office can be recorded as part of the ADP provided the firm 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 make an assessment of the candidate's competence. The maximum experience allowed is limited to 12 months. Refer to the international secondment policy.

**4. Will the IRBA penalise me for changing firms?**

No. The IRBA will not penalise you for changing firms. It is entirely up to the receiving firm to decide if they either accept or reject the six-monthly reports. The receiving firm will determine if additional time must be served to complete

the ADP. This discussion should be held and agreed upon prior to signing a contract with a new firm.

**5. Can I complete the ADP in less than 18 months?**

Yes. An RCA who has worked at a firm for a considerable length of time and is already working at a more senior level on entering the ADP may be able to successfully complete the ADP in less than 18 months through recognition of prior learning (RPL). However, the Oversight RA must provide strong motivation as to how the RCA has been able to achieve the required competences in such a relatively short period of time. The maximum RPL period allowed is 12 months.

**6. What will the IRBA do in the case of a labour dispute?**

The IRBA does not get involved in any labour disputes or disagreements between the RCA and the firm. The firm's HR policy will prevail in such circumstances.

**7. Does the IRBA decide who becomes a partner in my firm?**

No. The firm's internal policies and procedures will determine the route and attributes required to become a partner in that particular firm. The IRBA only makes an assessment of the RCA's eligibility to register as an RA.

**8. Must I retain all the candidates who would like to complete the ADP?**

The IRBA does not expect the RA firm to retain every single individual who would like to complete the ADP. The firm's business plan will make that determination.

**9. What are the monitoring costs?**

There are no costs involved in monitoring the firm's ADP compliance. Normal inspections costs remain in place for the firm inspections.

**10. Can we make use of the current training officer structures for the role of the ORA?**

Yes. It is entirely up to the firm to decide what structures they wish to employ to effectively run the ADP. For a number of firms the training officer structure works well.

**11. Can I wait and only register someone on the ADP when I know that they will make partnership in my firm?**

Yes, this can be done post facto. However, the IRBA would like to encourage firms to retain candidates to complete the ADP for the broader purpose of maintaining a potential pool of RAs for the South African economy and not just for the firm's partnership purposes.

Some RCAs may only wish to stay with the firm for a few years post CA designation. This provides the RCA with the opportunity to gain an additional dimension to their CA qualification and also ensures that there are sufficient RAs in the SA economy.

**12. What procedures must we follow when a candidate wants to temporarily suspend their ADP registration, for example; due to maternity leave?**

The ORA and the RCA may agree to temporarily suspend the ADP. In this regard the suspension will be in accordance with the provisions of the firm's Human Resource policies and practices. However the RCA and the ORA must, within 5 working days, send an email communication notifying the IRBA of such suspension.

**13. How long does the IRBA anticipate that the assessment of the portfolio of evidence will take?**

The amount of time taken to assess the portfolio of evidence will be determined by the completeness and accuracy of documentation submitted by the ORA and RCA as part of the portfolio of evidence. In this regard we request that the ORA and RCA ensure that the documentation submitted is properly reviewed before submission to the IRBA.