

RCA / ORA DETAILS

Registered Candidate Auditor Number	
Oversight Registered Auditor Number	

FIRM DETAILS

Period under review		to	
Firm size			

IRBA AUDIT DEVELOPMENT PROGRAMME

FINAL PROGRESS REPORT



CLIENT DETAILS

Client Reference	
Type of Engagement	
Where 'Other' is selected please provide an explanation:	
Did this engagement require an Engagement Quality Control Review?	
Job Hours: (RCAs hours on the engagement)	
RCA position	
RCA Reporting to	
Number of team members reporting to the RCA	
Reporting Requirements applicable to the client [Applicable reporting framework (e.g. IFRS, IFRS for SMEs or GRAP), Applicable Regulations]	

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RCA SELF-ASSESSMENT: TECHNICAL COMPETENCE REQUIREMENTS

CATEGORY 2 COMPETENCES: MUST BE ACHIEVED THROUGH ADDITIONAL INTERVENTIONS OR ON THE JOB

E GENERAL PRINCIPLES AND RESPONSIBILITIES						
Competence & Capabilities	Ref	Complexity Level	Achieved	Explain HOW the competency was achieved	ORA Sign-off	
E1	Establish an understanding of the basis and terms upon which the audit is to be performed.	ISA 210 & ISA 300				
E1.1	Where a change in the terms of the audit engagement is requested, assess whether there is reasonable justification for doing so. Where appropriate, agree the new terms of engagement in written form or consider possible external reporting obligations.	ISA 210				
E1.2	Assume responsibility for communications with the predecessor auditor, where there has been a change of auditors, in compliance with relevant ethical requirements.	ISA 300				

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	Competence & Capabilities	Ref	Complexity Level	Achieved	Explain HOW the competency was achieved	ORA Sign-off
E2	Implement quality control procedures at the engagement level that provide reasonable assurance that the audit complies with professional standards and applicable legal and regulatory requirements and the report issued is appropriate in the circumstances	ISA 220, ISA 230 & ISA 300				
E2.1	Evaluate evidence of non-compliance with relevant ethical requirements by members of the engagement team. Where these requirements have not been complied with, in consultation with others in the firm, determine the appropriate action.	ISA 220				
E2.2	<p>For audits of financial statements of listed companies or those engagements for which the firm has determined that an engagement quality control review is required:</p> <ul style="list-style-type: none"> • Determine that an engagement quality control reviewer has been appointed; • Discuss significant matters arising from the audit, including those identified during the quality control review, with the engagement quality control reviewer; and • Ensure that the audit report remains undated until completion of the engagement quality control review. 	ISA 220				

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Competence & Capabilities		Ref	Complexity Level	Achieved	Explain HOW the competency was achieved	ORA Sign-off
E2.3	If differences arise as a result of the quality review, in collaboration with the engagement partner, ensure that the firm's policies and procedures for dealing with and resolving such differences are followed.	ISA 220				
E2.4	Consider the results of the firm's monitoring process as evidenced in the latest information circulated by the firm and, if applicable, other network firms and whether deficiencies noted in that information may affect the audit engagement.	ISA 300				
E2.5	For initial audit engagements, assume responsibility for communications with the predecessor auditor, where there has been a change of auditors, in compliance with relevant ethical requirements and the firm's own policies and procedures	ISA 230				

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Competence & Capabilities	Ref	Complexity Level	Achieved	Explain HOW the competency was achieved	ORA Sign-off
E3 Prepare documentation that provides sufficient and appropriate record for the basis of the auditor's report and evidence that the audit was planned and performed in accordance with ISAs and applicable legal and regulatory requirements.	ISA 230				
E3.1 Where information is identified that is inconsistent with the auditor's final conclusion relating to a significant matter, document how the inconsistency was addressed.	ISA 230				
E3.2 Monitor and review the assembly of the audit documentation in an audit file, ensuring that all necessary administrative processes are completed on a timely basis after the date of the auditor's report.	ISA 230				
E3.3 Monitor and review the administration of the completed audit file to ensure that it is lodged within the firm for safekeeping in accordance with the relevant retention period.	ISA 230				

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	Competence & Capabilities	Ref	Complexity Level	Achieved	Explain HOW the competency was achieved	ORA Sign-off
E4	<p>With regard to the auditors' responsibility relating to fraud:</p> <ul style="list-style-type: none"> Identify and assess the risks of misstatement of financial statements due to fraud; Obtain sufficient appropriate audit evidence regarding the assessed risk of material misstatement due to fraud through designing and implementing appropriate responses; and Respond appropriately to fraud or suspected fraud identified during the audit. 	ISA 240				
E4.1	<p>Where a misstatement is identified, determine in collaboration with direct line managers or the engagement partner, whether this may be indicative of fraud and if so, its implications for other aspects of the audit, particularly:</p> <ul style="list-style-type: none"> Assessment of risks and resulting impact on the nature, timing and extent of audit procedures. The reliability of management representations. The reliability of other audit evidence given possible collusion involving employees, management or third parties. Possible material misstatement of the financial statement as a result of the fraud. Continuance or possible withdrawal from the engagement. Professional and legal reporting responsibilities in the circumstances. 	ISA 240				

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	Competence & Capabilities	Ref	Complexity Level	Achieved	Explain HOW the competency was achieved	ORA Sign-off
E4.2	Where fraud is detected or suspected, communicate on a timely basis to direct line managers or the engagement partner. In such cases, prepare the relevant documentation for review by the engagement partner for, where necessary, discussion or communication with management or those charged with governance.	ISA 240				
E4.3	Where fraud is detected or suspected, and in collaboration with direct line managers or the engagement partner, consider whether there is a legal responsibility which overrides a duty of confidentiality to report the matter to a party outside the entity.	ISA 240				

	Competence & Capabilities	Ref	Complexity Level	Achieved	Explain HOW the competency was achieved	ORA Sign-off
E5	<p>With regard to the consideration of laws and regulations:</p> <ul style="list-style-type: none">• Obtain sufficient appropriate audit evidence regarding compliance with the provisions of those laws and regulations generally recognized as having a direct effect on the determination of material amounts and disclosures in the financial statements;• Perform specific audit procedures to identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements; and• Respond appropriately to instances of non-compliance or suspected non-compliance identified during the audit	ISA 250				

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E5.1	<p>When instances of non-compliance or suspected non-compliance are identified, in collaboration with direct line managers or the engagement partner:</p> <ul style="list-style-type: none">• Obtain an understanding of the nature and circumstances in which it occurred and further information to evaluate the possible effect on the financial statements• Lead discussion regarding the matter with management and those charged with governance as appropriate and where non-compliance is likely to be material, consider obtaining legal advice.• Evaluate and make recommendations as to the effect of a lack of audit evidence on the audit opinion in terms of ISA 705; and• Evaluate and make recommendations as to the implications of non-compliance in relation to other aspects of the audit including the risk assessment and reliability of written representations, and take appropriate action.					
E5.2	<p>In collaboration with direct line managers or the engagement partner, communicate with management or those charged with governance as appropriate, matters involving non-compliance with laws and regulations. Also make recommendations as to whether there is a responsibility to report the non-compliance or suspected non-compliance to parties outside the entity.</p>	ISA 250				
E5.3	<p>Document identified or suspected non-compliance with laws and regulations and the results of discussions held with various parties, as appropriate in the circumstances.</p>	ISA 250				

F RISK ASSESSMENT AND RESPONSE TO ASSESSED RISK

	Competence & Capabilities	Ref	Complexity Level	Achieved	Explain HOW the competency was achieved	ORA Sign-off
F1	When the user entity uses the services of service organisations	ISA 402				
F1.1	Obtain, where applicable, an understanding of the nature and significance of services provided by service organizations and their effect on the internal controls relevant to the audit, sufficient to identify and assess the risks of material misstatement; and design and perform audit procedures responsive to those risks.	ISA 402				

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Competence & Capabilities	Ref	Complexity Level	Achieved	Explain HOW the competency was achieved	ORA Sign-off
F2	Evaluate the effect of identified misstatements on the audit and the effect of uncorrected misstatements, if any, on the financial statements.	ISA 450			
F2.1	Accumulate all misstatements identified during the audit, other than those that are clearly trivial and communicate these on a timely basis to the appropriate level of management, requesting that these be corrected.	ISA 450			
F2.2	Evaluate whether uncorrected misstatements are material, individually or in aggregate, taking into account the size and nature of the misstatement, both in relation to the particular class of transactions, account balance or disclosure, and the financial statements as a whole, and the particular circumstances of their occurrence as well as the effect of uncorrected misstatements from prior periods.	ISA 450			
F2.3	In collaboration with direct line managers or the engagement partner, communicate with those charged with governance uncorrected misstatements, and the effect that they may have, both individually and in aggregate on the opinion in the audit report. Request that these be corrected.	ISA 450			

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	Competence & Capabilities	Ref	Complexity Level	Achieved	Explain HOW the competency was achieved	ORA Sign-off
F2.4	Obtain written representation from management and those charged with governance whether they believe the effect of uncorrected misstatements are immaterial, individually and in aggregate, to the financial statements as a whole. Include a summary of such items in or attach to the written representations.	ISA 450				
F2.5	Conduct the necessary review to ensure that the audit team has included the following in the audit documentation: <ul data-bbox="174 834 831 1082" style="list-style-type: none">• The amount below which misstatements would be regarded as clearly trivial;• All misstatements accumulated and whether they were corrected;• The conclusion as to whether uncorrected misstatements are material, individually or in aggregate and the basis for that conclusion.	ISA 450				

G AUDIT EVIDENCE

	Competence & Capabilities	Ref	Complexity Level	Achieved	Explain HOW the competency was achieved	ORA Sign-off
G1	Evaluating whether sufficient appropriate audit evidence has been obtained to reduce audit risk to an acceptably low level to enable the auditor to draw reasonable conclusions on which to base the auditor's opinion and reporting of identified Reportable Irregularities.	ISA 510				
G1.1	Conduct the necessary review to ensure that the audit team has, in conducting an initial engagement, obtained sufficient appropriate audit evidence about whether opening balances contain misstatements that materially affect the current period's financial statements and appropriate accounting policies reflected in the opening balances have been consistently applied in the current period, or changes thereto are appropriately accounted for, presented and disclosed.	ISA 510				
G1.2	Demonstrate a thorough understanding of : <ul style="list-style-type: none"> • The definition of a reportable irregularity, and • The auditor's duty to report on reportable irregularities, where the auditor is satisfied or has reason to believe that a reportable irregularity has taken place or is taking place. 	APA				

H USING THE WORK OF OTHERS

Competence & Capabilities	Ref	Complexity Level	Achieved	Explain HOW the competency was achieved	ORA Sign-off
H1 In this context, determine whether, and to what extent it is appropriate to use the work of others, and assess whether that work is adequate for audit purposes.	ISA 600 - ISA 620				
H1.1 Review documentation relating to communication with components auditors or communicate clearly with component auditors, where applicable, the scope and timing of their work on financial information related to components and their findings.	ISA 600				
H1.2 Conduct the necessary review to ensure that the audit team has obtained sufficient appropriate audit evidence regarding the financial information of the components and the consolidation process to express an opinion on whether the group financial statements are prepared, in all material respects, in accordance with the applicable financial reporting framework.	ISA 600				

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	Competence & Capabilities	Ref	Complexity Level	Achieved	Explain HOW the competency was achieved	ORA Sign-off
H1.3	<p>Determine whether the work of the internal audit function or direct assistance from internal auditors can be used, and if so, in which areas and to what extent; and having made that determination:</p> <ul style="list-style-type: none">• If using the work of the internal audit function, determine whether that work is adequate for purposes of the audit; and• If using internal auditors to provide direct assistance, direct, supervise and review their work.	ISA 610 (Revised 2013)				
H1.4	<p>Determine whether to use the work of an auditor's expert; and, If using the work of an auditor's expert, determine whether that work is adequate for the auditor's purposes.</p>	ISA 620				

I CONCLUDING AND REPORTING

	Competence & Capabilities	Ref	Complexity Level	Achieved	Explain HOW the competency was achieved	ORA Sign-off
I1	Form an opinion on the financial statements based on the conclusions drawn from the audit evidence obtained. Prepare for review, the draft reports required for appropriate communication of audit findings with relevant stakeholders.	ISA 701 - ISA 720				
I1.1	In collaboration with direct line managers or the engagement partner determine key audit matters and, having formed an opinion on the financial statements, communicate those matters by describing them in the auditor's report.	ISA 701				
I1.2	<p>In collaboration with direct line managers or the engagement partner express clearly an appropriately modified opinion on the financial statements that is necessary when:</p> <ul style="list-style-type: none"> a) Based on the audit evidence obtained, the financial statements as a whole are not free from material misstatement; or b) Sufficient appropriate audit evidence to conclude that the financial statements as a whole are free from material misstatement cannot be obtained. 	ISA 705				

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	Competence & Capabilities	Ref	Complexity Level	Achieved	Explain HOW the competency was achieved	ORA Sign-off
11.2	<p>In collaboration with direct line managers or the engagement partner express clearly an appropriately modified opinion on the financial statements that is necessary when:</p> <ul style="list-style-type: none">a) Based on the audit evidence obtained, the financial statements as a whole are not free from material misstatement; orb) Sufficient appropriate audit evidence to conclude that the financial statements as a whole are free from material misstatement cannot be obtained.	ISA 705 (Revised)				
11.3	<p>Having formed an opinion on the financial statements, evaluate, in collaboration with direct line managers or the engagement partner, whether it is necessary to draw users' attention to certain matters which are fundamental to their understanding of the financial statements, the audit, auditor's responsibilities or auditor's report. Finalise the appropriate emphasis of matter paragraphs for inclusion in the audit report.</p>	ISA 706				

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11.3	<p>Having formed an opinion on the financial statements evaluate, in collaboration with direct line managers or the engagement partner, whether it is necessary to draw users' attention, when in the auditor's judgment it is necessary to do so, by way of clear additional communication in the auditor's report, to:</p> <ul style="list-style-type: none">a) A matter, although appropriately presented or disclosed in the financial statements, that is of such importance that it is fundamental to users' understanding of the financial statements; orb) As appropriate, any other matter that is relevant to users' understanding of the audit, the auditor's responsibilities or the auditor's report.	ISA 706 (Revised)				
11.4	Respond appropriately where documents containing audited financial statements and the auditor's report thereon include other information that could undermine the credibility of those financial statements and the auditor's report.	ISA 720				

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RCA SELF-ASSESSMENT: NON-TECHNICAL COMPETENCE REQUIREMENTS

A COMMUNICATION

	Non-technical Competence & Capabilities	Achieved	Explain HOW the competency was achieved	ORA Sign-off
1	Formulate and pose appropriate questions to clients so as to gather relevant information relative to the engagement.			
2	Produce clear and concise documents that provide appropriate and relevant information tailored to the particular needs of the user.			
3	Edit documents prepared by others, making relevant adjustments to improve language, style, structure and layout.			
4	Prepare written correspondence so as to meet all legal, ethical and regulatory requirements, following due process when dealing with other bodies, clients, client contacts, suppliers and regulators.			

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B BUSINESS ACUMEN AND SERVICE ORIENTATION

	Non-technical Competence & Capabilities	Achieved	Explain HOW the competency was achieved	ORA Sign-off
1	Demonstrate a knowledge and understanding of the industry and sector in which the particular engagement portfolio is focused, including key global participants in the industry, business operating cycles, as well as transactions, issues and trends affecting the industry.			
2	Demonstrate an awareness of the particular risks and regulatory requirements relevant to a particular sector by drawing on this knowledge in the application of specific methodologies suitable to meet client needs relative to a specific engagement.			
3	Share knowledge of the industry with insight, offering meaningful opinions and insights relative to a specific industry group or sector.			
4	Apply new developments in the industry to client situations, drawing on knowledge gained from industry knowledge and professional experience to customize solutions applicable to specific client's needs.			

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	Non-technical Competence & Capabilities	Achieved	Explain HOW the competency was achieved	ORA Sign-off
5	Make sure all queries and concerns raised by the client are timeously addressed and resolved, sharing these concerns with senior managers within the firm so as to review the planned response before making firm commitments to the client.			
6	In collaboration with direct line managers or the engagement partner develop engagement plans that take into account engagement risks particular to the client and the need to meet both internal and external standards. When anticipating and identifying risks, engage with other members of the firm so as to seek out their advice and inputs before formulating an appropriate response.			
7	Review the work of others, managing the quality of the output and ensuring that high standards of quality have not been compromised and that identified engagement risks have been appropriately addressed. Measure and monitor the performance of the team so as to improve client service. Ensure that the firm's own risks management and quality assurance policies and procedures are adhered to by the engagement team at all times.			
8	Identify opportunities within the relevant sector / industry which may add value to the range of services already provided to clients and which may require the employment of additional products and service lines within the firm. Communicate this at the appropriate level within the firm and participate, where appropriate, in the formulation of an effective strategy for further engagement with the client.			

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C LIFELONG LEARNING CAPABILITIES

	Non-technical Competence & Capabilities	Achieved	Explain HOW the competency was achieved	ORA Sign-off
1	Remain abreast of new developments, including legislative and regulatory requirements, relating to the particular industry / sector comprising the service portfolio, by drawing on a number of external sources.			
2	Begin to identify and develop specific areas of more specialized expertise and seek out opportunities to expand the breadth and depth of knowledge and experience in these new areas.			
3	Be able to effectively use the advanced functions of key information technology tools required for the types of engagements undertaken.			
4	Use knowledge and prior experience to sift through large volumes of information to identify key issues and risks.			

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D ETHICS AND PROFESSIONALISM

	Non-technical Competence & Capabilities	Achieved	Explain HOW the competency was achieved	ORA Sign-off
1	By way of general conduct, demonstrate a commitment to the ethical values upheld by the profession, acting with integrity and respect for the diverse views of colleagues and clients.			
2	Recognise and interpret the implications of ethical dilemmas relevant to business and professional practice (as they arise during the course of the engagement), and in collaboration with the appropriate level of management, seeks to resolve conflicting issues as part of an ethical decision-making strategy.			
3	Develop a sceptical mindset in light of the nature of the client, management and the evidence produced during the audit.			
4	Evaluate the impact on the public interest, the profession and wider society of a specific course of action in respect of an audited entity.			

E LEADERSHIP AND RELATIONSHIP MANAGEMENT

Non-technical Competence & Capabilities		Achieved	Explain HOW the competency was achieved	ORA Sign-off
1	Lead others by example, taking pride in one's work, producing high standards of output and demonstrating outstanding effort and dedication to the task at hand, the team as well as the firm.			
2	Assist team members to face adverse situations and setbacks in a positive light, identifying opportunities as problems arise and creating new perspectives which enable them to adapt to changed circumstances.			
3	Prioritise and coordinate the approach to the assignment, ensuring that all team members remain focused on service delivery and client needs whilst respecting the firms own policies and procedures and relevant professional and legal standards.			
4	Assist colleagues and other team members to understand the client environment within the context of its specific needs and requirements, always remaining aware of various firm policies and other technical, ethical and professional requirements.			

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	Non-technical Competence & Capabilities	Achieved	Explain HOW the competency was achieved	ORA Sign-off
5	Resolve contentious issues with clients while preserving good client relationships yet maintaining high ethical standards.			
6	Provide engagement team members with clear guidance, especially on technical issues and new developments relating to the specific client.			
7	Take responsibility for own work and actions as well as that produced by the engagement team, treating issues which may arise with the minimum guidance from others.			
8	In collaboration with direct line managers or engagement partner assign work among team members based on their appropriate knowledge, experience and skill required to make a contribution to the work.			

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F INFORMATION TECHNOLOGY

	Non-technical Competence & Capabilities	Achieved	Explain HOW the competency was achieved	ORA Sign-off
1	Demonstrate an effective and efficient use of various IT tools as part of the day-to-day management of one's self and others.			
2	Demonstrate the effective application of appropriate IT tools (e.g. spreadsheets, processors and research tools) to business and accounting related problems and in the preparation of relevant documentation, reviews and reports relating to the audit.			
3	Demonstrate, where appropriate, the application of the principles of database software (CAATs) in relevant accounting and audit engagement contexts.			
4	Demonstrate, where appropriate, the application of business and accounting systems, business automation systems, networks and e-commerce.			

G

COGNITIVE SKILLS

Non-technical Competence & Capabilities

Achieved

Explain HOW the competency was achieved

ORA
Sign-off

1

Apply innovative and critical thinking to solving problems.

RCA DECLARATION

1. Reflection on lessons learnt in the past twelve months	
2. Developmental areas noted	

RCA Number

I declare that the information contained in this report is true and correct in every detail to the best of my knowledge and belief.

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ORA DECLARATION

1. Comment on the RCAs progress and confirmation of competencies achieved	
2. Developmental areas noted	
3. Action plan to address the developmental areas	

ORA Number

I declare that the information contained in this report is true and correct in every detail to the best of my knowledge and belief.

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NOTE: This is to be filled in at the end of 18 months ONLY

RCA SECTION

Overall concluding remarks and reflection points on the ADP experience	
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RCA Number	
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ORA SECTION

Were all the developmental areas adequately resolved by the RCA at the end of the 18 months?	
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ORA Number	
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