

## **AM02 - RE-ACCREDITATION MANUAL FOR TRAINING OFFICES**

**THIS DOCUMENT MUST BE READ IN CONJUNCTION WITH THE ICAZ  
DOCUMENTS:**

- **P01: POLICIES RELATING TO THE ACCREDITATION OF TRAINING OFFICES**
- **TR10: ICAZ TRAINING REGULATIONS**

## **1. PROCESS FOR RE-ACCREDITATION SITE VISITS**

The member of the Secretariat conducting the visit may possibly be accompanied by a member of PAAB. The training officer will be informed of the names of the persons who will be participating in the visit and if the training office objects to any of these persons, a formal letter of objection must be submitted to the ICAZ training office monitoring administrator.

The order of proceedings at the time of the visit will be as follows:

- The ICAZ Secretariat member discusses the questionnaire with the training officer;
- The ICAZ Secretariat member interviews the trainees selected for this purpose, applying the following principles:
  - o All comments by the trainees are confidential;
  - o The purpose of the visit is explained to the trainees;
  - o ICAZ's monitoring role and its responsibilities with regard to their learnership agreements are explained to the trainees;
  - o The trainees are discouraged from complaining about their salaries, study leave, parking and any other office-specific issues which do not fall within the ambit of training per se;
  - o The trainees are encouraged to provide constructive comments on both the positive and negative aspects of their training environment;
  - o Issues arising from potential recommendations to improve the training environment are discussed with the trainees;
  - o The trainees are reminded that relevant complaints should be submitted in terms of ICAZ's training regulations; and.
  - o The trainees are encouraged to complete their chosen career paths.
- The ICAZ Secretariat member provides feedback to the training officer on issues that may have arisen during the trainee interview session;
- The ICAZ Secretariat member informs the training officer of the recommended result of the training office visit, i.e. the training office's accreditation status.

## **2. DURATION OF RE-ACCREDITATION SITE VISITS**

The NORMAL ESTIMATED duration for a training office visit is as follows:

- Small training offices (< 10 trainees) - 5 hours
- Large training offices (+ 10 trainees) - +6 hours

## **3. ISSUING OF VISIT FINDINGS**

ICAZ will receive the re-accreditation visit report from the reviewer within 10 working days after the visit, whereafter it will be moderated by the Accreditation Monitoring (AMT) before being issued. The AMT meets at least once every quarter to moderate reports.

#### 4. RATING SCALES AND ACCREDITATION PERIODS FOR NEW APPLICATIONS FOR ACCREDITATION

RATING SCALE	ACCREDITATION PERIOD
1 (meets the requirements)	36 months from the date on which the visit report was moderated by the EC
2 (largely, but not entirely, meets the requirements)	24 months from the date on which the visit report was moderated by the EC – then follow-up visit
3 (does not meet a significant number of requirements OR does not meet a number of significant requirements)	12 months from the date on which the visit report was moderated by the EC – then follow-up visit
4 (does not meet the requirements)	Not accredited

#### 5. CATEGORIES OF CRITERIA

##### **CATEGORY A – Operating compliance**

##### **CATEGORY B – The training environment**

The training office must have appropriate physical, human and financial resources and procedures to provide an environment conducive to quality training and experience

##### **CATEGORY C – The training experience and development programme**

The training office must offer a combination of the full spectrum of accountancy work, so that trainees can obtain training and experience relating to the prescribed competencies

##### **CATEGORY D – Competence assessment**

The training office must have procedures in place to ensure regular monitoring of trainees' practical experience, including procedures to ensure effective, regular and constructive assessment of each trainee's competence

## 6. CRITERIA, INDICATORS AND EVIDENCE APPLICABLE TO NEW APPLICATIONS FOR ACCREDITATION

### CATEGORY A – OPERATING COMPLIANCE

<b>A1</b>	
<b>Criterion</b>	The training office must be an appropriate legal entity
<b>Indicators</b>	N/a
<b>Evidence</b>	Appropriate entity registration form
<b>A2</b>	
<b>Criterion</b>	The training office must be tax compliant
<b>Indicators</b>	N/A
<b>Evidence</b>	Declaration by prospective training officer
<b>A3</b>	
<b>Criterion</b>	The training office complies with the relevant Laws and Regulations of Zimbabwe.
<b>Indicators</b>	N/A
<b>Evidence</b>	Declaration by prospective training officer
<b>A4</b>	
<b>Criterion</b>	The training office must comply with Occupational Health and Safety Regulations
<b>Indicators</b>	N/A
<b>Evidence</b>	Declaration by prospective training officer
<b>A5</b>	
<b>Criterion</b>	The training office must be a going concern
<b>Indicators</b>	N/A
<b>Evidence</b>	Declaration by prospective training officer

<b>A6</b>	
<b>Criterion</b>	The training office must comply with the Basic Conditions of Employment and the Labour Act, as applicable
<b>Indicators</b>	<p>All trainees have received a document containing at least the following information:</p> <p><b>Employer's and trainee's details</b></p> <ul style="list-style-type: none"> <li>• Employer's full name</li> <li>• Employer's address</li> <li>• Learner's name and</li> </ul> <p>Information about the provisions of the Training Contract</p> <p><b>Employment details</b></p> <ul style="list-style-type: none"> <li>• Place/s of work</li> <li>• Date of employment</li> <li>• Working hours and days of work</li> <li>• The date when a trainee's employment will end.</li> </ul> <p><b>Payment details</b></p> <ul style="list-style-type: none"> <li>• Pay or the rate and method of calculating pay</li> <li>• Rate for overtime</li> <li>• Any other cash payments</li> <li>• Any payments in kind and their value</li> <li>• Frequency of payment</li> <li>• Any deductions</li> </ul>

A6	
	<p><b>Leave details</b></p> <ul style="list-style-type: none"> <li>Any leave to which the trainee is entitled</li> </ul> <p><b>Notice/Contract period</b></p> <ul style="list-style-type: none"> <li>Period of notice required, or</li> <li>Duration of training contract</li> </ul> <p><b>The Employment contract must be</b></p> <ul style="list-style-type: none"> <li>in writing and be signed by the employer and the trainee;</li> <li>concluded when the trainee commences employment;</li> <li>updated if any of the details change;</li> <li>kept by the employer for a period of three years after the termination or completion of the training contract</li> </ul> <p>The trainee must be supplied with a copy of the contract of employment.</p>
<b>Evidence</b>	Copy of the employment contract for trainees

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

<b>B1</b>	
<b>Criterion</b>	The premises of the prospective training office must be professional in appearance
<b>Indicators</b>	N/A
<b>Evidence</b>	Observation by the training office reviewer
<b>B2</b>	
<b>Criterion</b>	<p>a. The training office must have formally documented policies setting out, inter alia, the following:</p> <p>(i) The responsibilities of the training officer and the trainee accountants;</p> <p>(ii) The responsibilities of staff members who supervise trainees; and</p> <p>(iii) The reporting lines of trainee accountants.</p> <p>b. The training office must formally communicate these policies to all trainee accountants</p>
<b>Indicators</b>	Policy document exists, has been communicated to trainees and is available to trainees
<b>Evidence</b>	<p>(i) Policy document that sets out the policies as specified</p> <p>(ii) Evidence that the policies were communicated to all trainees</p> <p>(iii) Evidence that the policy documents are available to trainees</p>
<b>B3</b>	
<b>Criterion</b>	Each trainee must have a reasonable opportunity to achieve the prescribed competencies relating to IT
<b>Indicators</b>	Trainees will have access to sufficient and appropriate information technology to enable them to meet ICAZ's prescribed competencies in respect of IT.
<b>Evidence</b>	<p>Evidence that trainees will –</p> <ol style="list-style-type: none"> <li>1. have regular and reasonable access to the internet to enable them to use the internet effectively as a source of information</li> <li>2. have regular and reasonable access to an e-mail account of their own in the office to facilitate effective communication with ICAZ</li> <li>3. be trained adequately on the use of appropriate software applications, including, where relevant, audit, financial, data processing, e-mail and spreadsheet applications</li> </ol>
<b>B4</b>	
<b>Criterion</b>	The prospective training officer must be a CA(Z) and a Registered Assessor
<b>Indicators</b>	N/A
<b>Evidence</b>	ICAZ membership number and Registered Assessor Number
<b>B5</b>	
<b>Criterion</b>	In the case of training offices offering Auditing and Assurance as an elective, the prospective training officer must be registered with the PAAB as a Registered Public Auditor. In the case of other electives, the prospective training officer must be registered with the applicable regulators
<b>Indicators</b>	N/A
<b>Evidence</b>	PAAB registration number
<b>B6</b>	
<b>Criterion</b>	The training officer must enjoy the full support of the executive management of the training office. There must accordingly be direct reporting lines between the training officer and executive management
<b>Indicators</b>	The training officer should be sufficiently senior to be able to enforce the provisions and requirements of the Training Regulations within the training office
<b>Evidence</b>	<ul style="list-style-type: none"> <li>• Declaration from the executive of the organisation indicating support and allocation of resources for the training programme and the training officer</li> <li>• A high-level organogram of the executive structure of the proposed training office, indicating the reporting lines of the training officer</li> </ul>

<b>B7</b>	
<b>Criterion</b>	The training officer must, on behalf of the training office, accept responsibility for all the trainee accountants
<b>Indicators</b>	(i) Trainees, reviewers, managers and assessors involved in the training programme should have reasonable access to the training officer (ii) The training officer should be involved in all aspects of the training programme
<b>Evidence</b>	(i) Evidence from trainee interview (see trainee visit interview questionnaire) (ii) Information on structures/procedures implemented to oversee the training programme
<b>B8</b>	
<b>Criterion</b>	Each trainee must be appropriately supervised
<b>Indicators</b>	The training officer must ensure that each trainee will be supervised by appropriately experienced persons who are technically competent and who understand their responsibility towards developing the prescribed competencies of the trainees assigned to them.
<b>Evidence</b>	Information on structures/procedures that will be implemented to ensure that: 1. All line managers/supervisors are adequately trained in respect of their duties relating to the training programme, including their responsibilities relating to the assessment of trainee accountants 2. The performance of line managers/supervisors in relation to their responsibilities towards the training programme is monitored and reviewed
<b>B9</b>	
<b>Criterion</b>	The training programme must be effectively and efficiently administered
<b>Indicators</b>	The training office must have adequate administrative resources to ensure the efficient and effective administration of the trainees' training programme and training contracts, including the timeous lodgement of documents and fees with ICAZ
<b>Evidence</b>	1. A specific staff member (other than the training officer) will be tasked with this responsibility 2. The performance of this administrator in relation to his/her responsibilities towards the training programme will be monitored and reviewed
<b>B10</b>	
Not applicable for re-accreditation visits	
<b>B11</b>	
<b>Criterion</b>	The trainee, training officer and training office administrator must have a working knowledge of the ICAZ Training Regulations and trainees must have access to the Training Regulations.
<b>Indicators</b>	The training officer has communicated the Training Regulations to trainee accountants and training office administrators, and has ensured that the Training Regulations are readily available.
<b>Evidence</b>	<ul style="list-style-type: none"> <li>• Evidence that the Training Regulations have been communicated to trainee accountants and training office administrators</li> <li>• Evidence that the Training Regulations are readily available to trainees and training office administrators.</li> </ul>

**CATEGORY C – THE TRAINING EXPERIENCE AND DEVELOPMENT PROGRAMME: The training office must offer a combination of the full spectrum of accountancy work, so that trainees can obtain training and experience relating to the prescribed competencies**

<b>C1</b>	
<b>Criterion</b>	Each trainee must receive a formal induction programme within six months after the start date of the training contract
<b>Indicators</b>	<p>All trainees receive an induction (either face-to-face or electronic) that will assist them to –</p> <ul style="list-style-type: none"> <li>• understand the need to develop the correct professional attitude to their traineeship;</li> <li>• be aware of the different roles of ICAZ and PAAB;</li> <li>• understand the CA(Z) Training Programme;</li> <li>• understand prescribed competencies for the CA(Z) Training Programme;</li> <li>• be aware of the responsibilities of training officers for planning and monitoring the skills development of trainee accountants;</li> <li>• be aware of their personal responsibilities with regard to their own skills development and assessment; and</li> <li>• identify developmental needs during regular appraisals; and</li> <li>• understand ICAZ's assessment process</li> </ul>
<b>Evidence</b>	<ul style="list-style-type: none"> <li>• Table of contents of induction programme</li> <li>• Attendance register of induction programme</li> <li>• Evidence from trainee interview (see site visit trainee questionnaire)</li> </ul>
<b>C2</b>	
<b>Criterion</b>	Each trainee must be given a reasonable opportunity to gain the prescribed competencies
<b>Indicators</b>	The training office must be able to provide non-repetitive experience of the necessary range and depth in the prescribed tasks and competencies
<b>Evidence</b>	<ol style="list-style-type: none"> <li>1. Information on the processes that will be followed to schedule trainees on assignments/clients</li> <li>2. Information on the client base relevant to the trainee's elective OR Information on the divisions/departments to which trainees will be rotated, relevant to the trainee's elective</li> <li>3. Generic training programme (attachment A)</li> </ol>
<b>C3</b>	
<b>Criterion</b>	Each trainee must have a reasonable opportunity to achieve the prescribed core experience and work attendance hours over the term of the training contract
<b>Indicators</b>	The training office must have a system of record keeping that will indicate the time spent by trainees on tasks relevant to the prescribed competencies, and the work performed in respect of these tasks
<b>Evidence</b>	Summary of total core experience and work attendance hours achieved to date for each active trainee
<b>C4</b>	
<b>Criterion</b>	Practical, on-the-job experience must constitute the most significant portion of the trainee's learning experience.
<b>Indicators</b>	Simulations may not constitute more than 20% of the total number of competencies
<b>Evidence</b>	Information on the envisaged composition of the trainees' learning experience, i.e. the percentage split between practical experience, simulations and supplementary practical training
<b>C5</b>	
<b>Criterion</b>	Simulations related to the prescribed competencies must include an assessment of the trainee's competence in the competencies covered in the simulation
<b>Indicators</b>	Trainees are assessed on the competencies covered in the simulation
<b>Evidence</b>	Report on supplementary training attended by trainees and the assessment results



C6	
<b>Criterion</b>	The trainee must be encouraged to develop an awareness of the importance of life-long learning
<b>Indicators</b>	Trainees must be made aware of the importance of remaining technically competent throughout professional life and must be provided with opportunities to remain up to date
<b>Evidence</b>	Information on the steps taken by the training office in this regard

**CATEGORY D – Competence assessment**

The training office must have procedures in place to ensure regular monitoring of trainees' practical experience, including procedures to ensure effective, regular and constructive assessment of each trainee's competence

<b>D1</b>	
<b>Criterion</b>	The training officer must ensure that the assessment process, as prescribed by ICAZ, takes place
<b>Indicators</b>	The training office ensures that the processes and procedures as prescribed by ICAZ take place
<b>Evidence</b>	<p>The following assessment documents for each of the trainees listed in Document 5:</p> <ul style="list-style-type: none"> <li>• Three latest ANAs</li> <li>• The three PRs or TSRs and PSRs included in the latest ANA</li> </ul>
<b>D2</b>	
<b>Criterion</b>	<p>The training officer must take steps to ensure that trainees, evaluators, reviewers and assessors understand–</p> <p>(i) the assessment process and document;</p> <p>(ii) the prescribed competencies and tasks ; and</p> <p>(iii) the assessment appeals process.</p>
<b>Indicators</b>	<ul style="list-style-type: none"> <li>• Policy document exists and has been communicated to trainees, evaluators, reviewers and assessors</li> <li>• Trainees, reviewers and evaluators have received formal instruction/training on the               <ul style="list-style-type: none"> <li>○ Assessment policy</li> <li>○ The prescribed competencies,</li> <li>○ the assessment process and documents, and</li> <li>○ the assessment appeals process</li> </ul> </li> </ul>
<b>Evidence</b>	<ul style="list-style-type: none"> <li>• Document that sets out the organisation's assessment policy, including the assessment appeals process</li> <li>• Evidence that the policy has been communicated to all trainees, reviewers, evaluators and assessors;</li> <li>• Evidence that trainees, reviewers and evaluators have received formal instruction/training on the               <ul style="list-style-type: none"> <li>○ The prescribed professional and technical competencies,</li> <li>○ The assessment process and</li> </ul> </li> </ul>
<b>D3</b>	
<b>Criterion</b>	The training officer must evaluate the effectiveness and fairness of reviewers, evaluators and assessors
<b>Indicators</b>	The training officer regularly evaluates the effectiveness, timeousness, fairness and consistency of reviewers, evaluators and assessors
<b>Evidence</b>	Evidence that the training officer regularly evaluates the effectiveness, timeousness, fairness and consistency of reviewers, evaluators and assessors
<b>D4</b>	
<b>Criterion</b>	The training office must have procedures in place to adjudicate in instances where trainees and reviewers , evaluators or assessors cannot reach agreement on a rating for an outcome
<b>Indicators</b>	Documented procedures are in place and have been implemented
<b>Evidence</b>	<ul style="list-style-type: none"> <li>• Document that sets out the procedures to adjudicate in instances where trainees and reviewers and evaluators cannot reach agreement on the rating for an outcome</li> <li>• Evidence that the procedures have been implemented.</li> </ul>
<b>D5</b>	
<b>Criterion</b>	The training office must have an appropriate ratio of ICAZ registered assessors to trainees (minimum of 1 assessor per 12 trainees)
<b>Indicators</b>	The training office ensures that ratio of 12 trainees to 1 ICAZ registered assessor is maintained
<b>Evidence</b>	Information about the ratio of trainees to assessors