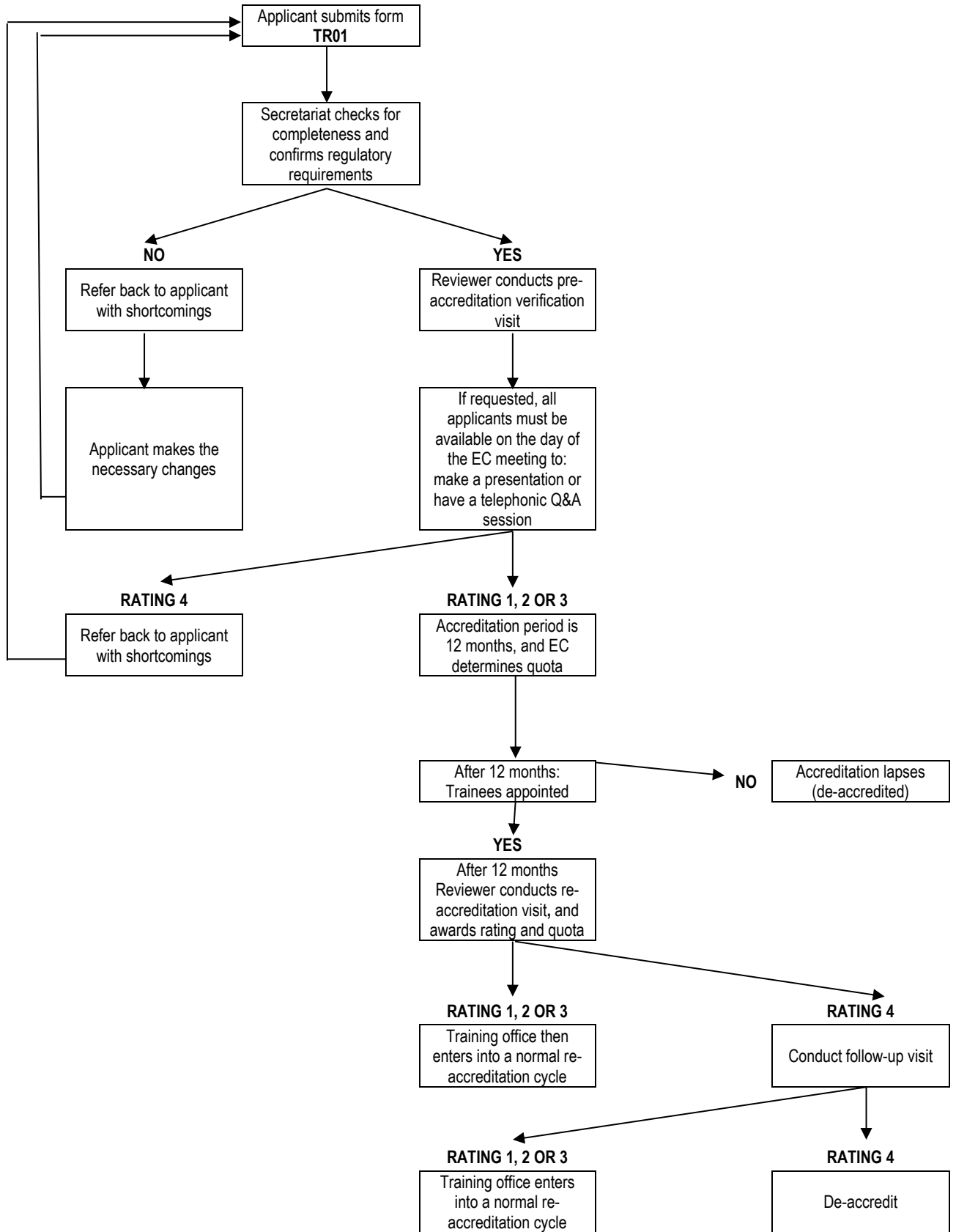


AM01 - ACCREDITATION MANUAL FOR PROSPECTIVE TRAINING OFFICES

**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. PROCESSES FOR NEW APPLICATIONS FOR ACCREDITATION



2. RATING SCALES AND ACCREDITATION PERIODS FOR NEW APPLICATIONS FOR ACCREDITATION

RATING SCALE	ACCREDITATION PERIOD
1 (meets the requirements)	24 months from the date on which the visit report was moderated by the EC – then a re-accreditation will be conducted in line with the ICAZ Training Regulations
2 (largely, but not entirely, meets the requirements)	
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

3. 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

4. **CRITERIA, INDICATORS AND EVIDENCE APPLICABLE TO NEW APPLICATIONS FOR ACCREDITATION**

CATEGORY A – OPERATING COMPLIANCE

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

A6	
Criterion	The training office must comply with the Basic Conditions of Employment Act and the Labour Act, as applicable
Indicators	<p>All trainees will receive a document containing at least the following information:</p> <p>Employer's and trainee's details</p> <ul style="list-style-type: none"> • Employer's full name • Employer's address • Learner's name and • Information about the provisions of the Training Contract <p>Employment details</p> <ul style="list-style-type: none"> • Place/s of work • Date of employment • Working hours and days of work • The date when a trainee's employment will end. <p>Payment details</p> <ul style="list-style-type: none"> • Pay or the rate and method of calculating pay • Rate for overtime • Any other cash payments • Any payments in kind and their value • Frequency of payment • Any deductions <p>Leave details</p> <ul style="list-style-type: none"> • Any leave to which the trainee is entitled <p>Notice/Contract period</p> <ul style="list-style-type: none"> • Period of notice required, or • Duration of training contract <p>The Employment contract will be</p> <ul style="list-style-type: none"> • in writing and will be signed by the employer and the trainee; • concluded when the trainee commences employment; • updated if any of the details change; • kept by the employer for a period of three years after the termination or completion of the training contract <p>The trainee will be supplied with a copy of the contract of employment.</p>
Evidence	Copy of the proposed employment contract for prospective 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

B1	
Criterion	The premises of the prospective training office must be professional in appearance
Indicators	N/A
Evidence	Observation by the training office reviewer
B2	
Not applicable for applications for accreditation	
B3	
Criterion	Each trainee must have a reasonable opportunity to achieve the prescribed competencies relating to IT
Indicators	Trainees will have access to sufficient and appropriate information technology to enable them to meet ICAZ's prescribed competencies in respect of IT.
Evidence	Evidence that trainees will – <ol style="list-style-type: none"> 1. have regular and reasonable access to the internet to enable them to use the internet effectively as a source of information 2. have regular and reasonable access to an e-mail account of their own in the office to facilitate effective communication with ICAZ 3. be trained adequately on the use of appropriate software applications, including, where relevant, audit, financial, data processing, e-mail and spreadsheet applications
B4	
Criterion	The prospective training officer must be a CA(Z) and a Registered Assessor
Indicators	N/A
Evidence	ICAZ membership number and Registered Assessor Number
B5	
Criterion	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
Indicators	N/A
Evidence	PAAB registration number
B6	
Criterion	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
Indicators	The training officer should be sufficiently senior to be able to enforce the provisions and requirements of the Training Regulations within the training office
Evidence	<ul style="list-style-type: none"> • Declaration from the executive of the organisation indicating support and allocation of resources for the training programme and the training officer • A high-level organogram of the executive structure of the proposed training office, indicating the reporting lines of the training officer
B7	
Not applicable for applications for accreditation	

B8	
Criterion	Each trainee must be appropriately supervised
Indicators	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.
Evidence	Information on structures/procedures that will be implemented to ensure that: <ol style="list-style-type: none"> 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
B9	
Criterion	The training programme must be effectively and efficiently administered
Indicators	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
Evidence	<ol style="list-style-type: none"> 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
B10	
Criterion	Adequate funds must be allocated to the training programme
Indicators	The training office must allocate sufficient resources (including financial resources) for purposes of training and development and the payment of fees to ICAZ and, where applicable, PAAB
Evidence	The learning & development budget for the current as well as the next year, indicating that provision has been made for payment of, inter alia, the following: <ul style="list-style-type: none"> • Student fees • PAAB levy (where applicable) • Training office reviews • Trainee salaries • Training courses for trainees (if applicable) • Etc.
B11	
Not applicable for applications for accreditation	

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

C1	
Not applicable for applications for accreditation	
C2	
Criterion	Each trainee must be given a reasonable opportunity to gain the prescribed competencies
Indicators	The training office must be able to provide non-repetitive experience of the necessary range and depth in the prescribed tasks and competencies
Evidence	<ol style="list-style-type: none"> 1. Information on the processes that will be followed to schedule trainees on assignments/clients 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 3. Generic training programme (attachment A)
C3	
Criterion	Each trainee must have a reasonable opportunity to achieve the prescribed core experience and work attendance hours over the term of the training contract
Indicators	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
Evidence	Example of envisaged time recording system
C4	
Criterion	Practical, on-the-job experience must constitute the most significant portion of the trainee's learning experience.
Indicators	Simulations may not constitute more than 20% of the total number of competencies
Evidence	Information on the envisaged composition of the trainees' learning experience, i.e. the percentage split between practical experience and simulations
C5	
Not applicable for applications for accreditation	
C6	
Not applicable for applications for accreditation	

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

Not applicable for applications for accreditation