

Recognition of Prior Learning (RPL) ANA Template

INSTRUCTIONS FOR USING THIS TEMPLATE

This template includes ALL elective and ALL residual skills of the CA training programme. It should therefore be adjusted to reflect the actual training programme of the trainee accountant who is applying for recognition of prior learning.

STEP 1

In the body of the form delete the Elective skills areas and Residual skills areas that are NOT applicable to the trainee's training programme. No changes should be made to the Compulsory areas listed.

Now you have a **TEMPLATE** Recognition of Prior Learning to be used by trainees applying for RPL– no items are to be deleted and the **FULL** form should be completed every time (so as to also identify areas where the trainee has not had any exposure)

STEP 2

Delete these instructions, as well as the instructions on the next page when the form is completed and printed (assuming all parties understands the process as indicated)

ASSESSMENT NEEDS ANALYSIS (ANA)

TO BE COMPLETED ON APPLICATION FOR RPL

GUIDELINES FOR COMPLETION

STEP 1:

The **trainee** must complete the cover page for the document, indicating the relevant period for which they are applying for RPL.

STEP 2:

The **trainee** must document evidence of prior learning and his rating on those competencies.

STEP 3:

The Assessor must complete **SECTION 1** by indicating the **overall rating level** achieved by the trainee to date at both an advanced and basic level (whichever is relevant).

STEP 4:

The RPL ANA must be discussed, completed, signed off and dated by **both the Assessor and the trainee**.

PRIOR LEARNING ASSESSMENT NEEDS ANALYSIS (RPL ANA)

COVER PAGE 1

Date of this ANA:									
Period of Prior Learning Claimed	From	dd	mm	yy		To	dd	mm	yy
Name of trainee:									
Name of assessor:									

RECORD OF HOURS ACHIEVED UP TO THE DATE OF THIS REVIEW
(to be completed by the trainee)

Note:

Record only hours of work attendance and core experience. Exclude hours of absence on all types of leave of absence.

	Year 1			Year 2			Year 3			TOTALS
From date:	D	M	Y	D	M	Y	D	M	Y	
To date:	D	M	Y	D	M	Y	D	M	Y	
Hours of work attendance										
Hours of core experience										

RECORD OF RPL HOURS AWARDED BY ICAZ (to be completed by the ICAZ)

Hours awarded by ICAZ _____

Registrar _____

Date _____

TECHNICAL SKILLS ASSESSMENT

<i>Competency</i>	Evidence of prior work experience – Document what you did here	Trainee self rating		Assessor Overall rating		Assessor Initials
		B	A	B	A	
Accounting and External Reporting: Compulsory						
AE(C)1.1 Based on the entity's financial reporting needs and the stakeholders identified, decides on the appropriate accounting framework						
AE(C)1.2 Selects or evaluates accounting policies within the appropriate accounting framework that most fairly present the financial situation						
AE(C)1.3 Develops or evaluates accounting policies in accordance with the accounting framework						
AE(C)2.1 Analyses and calculates, or evaluates the accounting for routine transactions, for example sales, cost of sales, operating expenses, etc.						
AE(C)2.2 Analyses and calculates, or evaluates the accounting for non-routine transactions, for example mergers and acquisitions, divestitures, provisions etc.						
AE(C)2.3 Performs or evaluates reconciliations of financial information (e.g. bank reconciliations, accounts payable reconciliation, general ledger control account reconciliations, reconciliations between management accounts and the general ledger, etc.)						
AE(C)3.1 Prepares or evaluates financial statements in accordance with the identified accounting framework						
AE(C)3.2 Prepares or evaluates notes to the financial statements in accordance with the identified accounting frameworks						
AE(C)3.3 Prepares or evaluates the non-financial information in the annual financial statements, e.g. Directors' Report, Corporate Governance Report, Sustainability Report						

Competency	Evidence of prior work experience – Document what you did here	Trainee self rating		Assessor Overall rating		Assessor Initials
		B	A	B	A	
AE(C)4.1 Calculates profitability, efficiency (activity), solvency and liquidity ratios from the financial statements						
AE(C)4.2 Based on the ratios calculated in AE(C)4.1, analyses and explains the financial performance of the business, and provides recommendations from analysis						
Auditing & Assurance – Elective						
AA(E)1.1 Identifies, for review and input by others, the nature, scope, standards and legislation applicable to a particular engagement						
AA(E)1.2 Evaluates, for review and input by others, the overall risk in accepting an engagement						
AA(E)1.3 Drafts an appropriate engagement letter for a new engagement or outlines the appropriate content for such a letter						
AA(E)2.1 Obtains a qualitative understanding of the entity and its environment and documents this information in an appropriate format						
AA(E)2.2 Obtains an understanding of and documents the entity's information system and key internal controls (including IT controls)						
AA(E)2.3 Identifies and documents the major classes of transactions and balances for an engagement entity						
AA(E)3.1 Evaluates and documents the adequacy of the design of control activities in the prevention or detection of material misstatement, and suggests improvements where appropriate						
AA(E)3.2 Evaluates and documents the risk of material misstatement at an overall financial statement level						
AA(E)3.3 Evaluates and documents the risk of material misstatement at the account balance level by assertion						

Competency	Evidence of prior work experience – Document what you did here	Trainee self rating		Assessor Overall rating		Assessor Initials
		B	A	B	A	
AA(E)3.4 Evaluates and documents the risk of fraud						
AA(E)3.5 Identifies and documents the significant risks that could result in material misstatement						
AA(E)4.1 Identifies and documents the factors that affect planning materiality						
AA(E)4.2 Calculates and documents a justifiable level of planning materiality for an engagement						
AA(E)5.1 Identifies and documents appropriate tests of internal control (including IT internal controls, where appropriate), including the determination of sample sizes and methods of selection						
AA(E)5.2 Identifies and documents appropriate substantive tests of detail, including the determination of sample sizes and methods of selection						
AA(E)5.3 Identifies and documents appropriate substantive analytical review procedures						
AA(E)5.4 Considers and documents the need for using the work of others in conducting the audit (experts, internal auditors or other auditors)						
AA(E)5.5 Considers and documents the need to use computer assisted audit techniques to gather suitable audit evidence						
AA(E)6.1 Performs and documents the planned tests of internal control and identifies situations where follow-up/extended work is required						
AA(E)6.2 Performs and documents the planned substantive tests of detail and identifies situations where follow-up/extended work is required						
AA(E)6.3 Performs and documents the planned substantive analytical review procedures and identifies situations where follow-up/extended work is required						
AA(E)6.4 Draws conclusions on whether the procedure meets the stated objective						

<i>Competency</i>	Evidence of prior work experience – Document what you did here	Trainee self rating		Assessor Overall rating		Assessor Initials
		B	A	B	A	
AA(E)6.5 Modifies the audit plan, where necessary, in response to the results of procedures performed						
AA(E)7.1 Analyses and discusses the impact of unadjusted errors on the audit report and the need for additional work						
AA(E)7.2 Identifies and adequately documents subsequent events and considers their impact on the audit report						
AA(E)8.1 Prepares, for review and input by others, the report to management on findings arising from the engagement						
AA(E)9.1 Identifies and communicates potential unlawful acts or omissions where there may be reason to believe that it may constitute a reportable irregularity						
Financial Management - Elective						
FM(E)1.1 Evaluates and documents the entity's/business unit's financial position (for example, using financial analysis, ratio analysis, trend analysis and/or cash flow analysis)						
FM(E)1.2 Documents, for review and input by others, recommendations for improving the performance of the entity/business unit, based on the analysis performed.						
FM(E)2.1 Prepares or evaluates a cash flow forecast for an entity/business unit						
FM(E)2.2 Identifies when there may be a cash shortfall or excess funds and documents, for review and input by others, possible action plans						
FM(E)3.1 Analyses and documents the entity's/business unit's current working capital position or components of it (for example, inventory, accounts receivable or payable management) and documents recommendations for improvement						

<i>Competency</i>	Evidence of prior work experience – Document what you did here	Trainee self rating		Assessor Overall rating		Assessor Initials
		B	A	B	A	
FM(E)3.2 Recommends, for review and input by others, improvements to working capital management						
FM(E)4.1 Analyses and documents an entity's/business unit's funding needs						
FM(E)4.2 Identifies and evaluates, for input and review by others, sources of funding to meet the entity's/business unit's funding needs						
FM(E)4.3 Identifies the need for, and evaluates on a preliminary basis, the use of derivatives in managing an entity's/business unit's funding needs						
FM(E)5.1 Analyses and comments on a business plan or financial proposal						
FM(E)6.1 Documents the opportunities, risks and financial implications associated with the replacement or acquisition of a capital asset						
FM(E)6.2 Documents the financial implications of the investment decision using the appropriate capital budgeting techniques						
FM(E)6.3 Documents or presents recommendations on the replacement or acquisition of a capital asset						
FM(E)7.1 Calculates a reasonable range of values for a business, using a combination of valuation techniques						
FM(E)7.2 Identifies the critical assumptions and facts that underlie the valuation estimate including factors affecting the accuracy of the valuation						
FM(E)7.3 Performs a sensitivity analysis on the assumptions used in the valuation model in order to obtain a reasonable range of possible values						
Management Decision-Making & Control - Elective						

Competency	Evidence of prior work experience – Document what you did here	Trainee self rating		Assessor Overall rating		Assessor Initials
		B	A	B	A	
MD(E)1.1 Identifies and documents financial and non-financial performance indicators that are key to the entity/business unit, including any industry-specific benchmarks						
MD(E)1.2 Critically evaluates and documents the applicability of the performance measurement system to measure the key performance indicators.						
MD(E)2.1 Critically evaluates and documents the key components of the management accounting system of an entity/business unit, including the financial and non financial reports produced						
MD(E)3.1 Prepares a budget for an entity/business unit, with clearly documented assumptions						
MD(E)3.2 Performs sensitivity analysis on prepared budgets, varying key assumptions to document a range of possible outcomes						
MD(E)4.1 Analyses the actual performance against budget, and documents the findings						
MD(E)4.2 Investigates and documents reasons for variances						
MD(E)4.3 Develops, for input and review by others, a plan to address variances						
MD(E)5.1 Critically analyses the methods used for allocation of costs in the entity/business unit						
MD(E)5.2 Makes recommendations for improved cost control and cost efficiency						
MD(E)5.3 Evaluates and documents cost allocation options within or across divisions within the entity/business unit, for example the appropriate application of transfer pricing.						
MD(E)6.1 Identifies, documents and makes practical use of financial information that is relevant to pricing decisions, capacity utilisation and the implications of the existence of constraints						

<i>Competency</i>	Evidence of prior work experience – Document what you did here	Trainee self rating		Assessor Overall rating		Assessor Initials
		B	A	B	A	
Taxation – Elective						
TX(E)1.1 Identifies and documents the information required for the analysis of an entity's tax profile, for example the form of the entity, taxpayer's residency and liability for tax, exposure to taxation associated with various forms of income and organizational structure, etc.						
TX(E)1.2 Analyses the tax implications of different business vehicles.						
TX(E)2.1 Documents the filing requirements and deadlines for individuals, corporations and trusts						
TX(E)2.2 Documents standard processes to ensure all tax deadlines are met, including the timely analysis of assessments and reassessments and the consequences of failing to meet those deadlines						
TX(E)2.3 Documents the filing requirements and deadlines in relation to employees' tax returns (PAYE), provisional tax returns and VAT returns						
TX(E)3.1 Collects and calculates the information needed to file the tax return for an individual, considering: <ul style="list-style-type: none"> inclusion and classification of income from different sources (for example, employment including fringe benefits and lump sum benefits, property, business, capital gain / loss, other income) exclusion of exempt income deductibility of expenses (for example, contributions to pension or retirement funds, income protection policies, assets used for trade purposes, legal fees and study at home) 						
TX(E)3.2 Prepares the income tax return						

Competency	Evidence of prior work experience – Document what you did here	Trainee self rating		Assessor Overall rating		Assessor Initials
		B	A	B	A	
TX(E)4.1 Collects and calculates the information needed to file the tax return for a corporation, considering: <ul style="list-style-type: none"> • type of corporation (for example, private, public, small business corporation, employment, foreign) • inclusion and classification of income (for example, active business income, income from property, capital gains, exemptions) • deductibility of expenses (for example, capital allowances, assessed losses and special allowances) • tax deductions and credits (for example, small business deduction, general tax reduction) 						
TX(E)4.2 Prepares the Income Tax return						
TX(E)5.1 Identifies when capital gains tax (CGT) is applicable and calculates the CGT tax payable on qualifying transactions						
TX(E)5.2 Records indirect taxes (VAT) for transactions in accordance with relevant legislation						
TX(E)5.3 Prepares the indirect tax (VAT) return						
TX(E)5.4 Calculates other taxes in terms of relevant legislation including provisional tax, employees tax (PAYE)						
TX(E)5.5 Prepares appropriate returns, electronic or otherwise, for other taxes including provisional tax, employees tax (PAYE)						
TX(E)6.1 Discloses all relevant tax information and amounts in the financial statements of an entity in accordance with guidance provided by the relevant accounting standards						
TX(E)6.2 Calculates and correctly discloses deferred tax in an entity's financial statements						

<i>Competency</i>	Evidence of prior work experience – Document what you did here	Trainee self rating		Assessor Overall rating		Assessor Initials
		B	A	B	A	
TX(E)7.1 Identifies and makes recommendations concerning tax planning opportunities, for example retirement planning, estate duty planning, the use of trusts or the structuring of corporate transactions						
TX(E)8.1 Analyses the content of assessments and reassessments to gain an understanding of the issues						
TX(E)8.2 Prepares responding materials required by regulation to file a notice of objection or initiate an appeal.						
Internal Audit, Risk Management & Governance - Elective						
IR(E)1.1 Identifies and documents strategic, operational, financial and informational risks, based on an understanding of the environment in which the entity/audit engagement operates, its strategies and management processes						
IR(E)2.1 Documents the entity's key business processes and controls (including IT controls) including the control environment, information system, business processes and control activities (for both general and application controls)						
IR(E)3.1 As part of a team, selects suitable criteria or a recognized framework for control evaluation						
IR(E)3.2 Evaluates internal control in the context of the criteria / recognized framework and suggests improvements where deficiencies are identified						
IR(E)3.3 Assesses whether existing internal controls are functioning properly or if additional controls are needed, and communicates ideas to a supervisor						
IR(E)3.4 Tests and documents the functioning of IT controls through the use of audit software or makes appropriate use of IT specialists to test the functioning of the IT related elements of control						

Competency	Evidence of prior work experience – Document what you did here	Trainee self rating		Assessor Overall rating		Assessor Initials
		B	A	B	A	
IR(E)4.1 Designs an appropriate audit programme						
IR(E)4.2 Performs appropriate fieldwork in accordance with the audit programme						
IR(E)4.3 Applies sampling techniques in accordance with the audit programme						
IR(E)4.4 Analyses test results to determine if additional work is required, or if no further testing is necessary, to conclude on the effectiveness of the control environment						
IR(E)5.1 Creates internal audit documentation that provides a clear link to significant findings or issues that arose during the engagement, and that contains sufficient information to support the nature, timing and extent of procedures performed and the results of those procedures						
IR(E)6.1 Evaluates the sufficiency and significance of the evidence and/or results of analysis						
IR(E)6.2 Identifies and evaluates inconsistencies, unexpected circumstances or findings, or findings that indicate possible fraud, error or illegal acts						
IR(E)6.3 Analyses and decides on the reasonableness of the conclusions on the subject matter, based on the outcome of internal audit procedures						
IR(E)6.4 Assists in the preparation of the final report with recommendations, management responses and an action plan						
IR(E)7.1 Documents suggested methods to manage risk, for example choosing not to undertake certain types of activities or transferring risk to third parties through insurance, hedging, outsourcing, etc. or mitigating risks through preventative and detective control procedures						

Competency	Evidence of prior work experience – Document what you did here	Trainee self rating		Assessor Overall rating		Assessor Initials
		B	A	B	A	
IR(E)8.1 Documents and evaluates the components of the entity's/audit engagement's governance structure and its role (i.e. board of directors, audit committee, etc.)						
IR(E)8.2 Critically evaluates the corporate governance practices of an entity/audit engagement in relation to relevant legislation and practices, documenting recommendations for improvement						
IR(E)8.3 Prepares or reviews and makes recommendation regarding the disclosure of corporate governance for an entity/audit engagement						
Auditing & Assurance - Residual						
AA(R)1.1 Obtains an understanding of and documents an entity's/business unit's information system and key internal controls (including IT controls)						
AA(R)1.2 Evaluates and documents the adequacy of the design of control activities in the prevention or detection of material misstatement, and suggests improvements where appropriate						
AA(R)1.3 Identifies and documents appropriate tests of internal control (including IT internal controls, where appropriate), including the determination of sample sizes and methods of selection						
AA(R)1.4 Performs and documents the planned tests of internal control and identifies issues where follow-up/extended work is required						
AA(R)1.5 Draws conclusions on whether the procedure meets the stated objectives						
AA(R)2.1 Communicates effectively with external audit stakeholders, for example preparing information requested, discussing audit findings and issues raised, describing internal controls and financial systems used						

<i>Competency</i>	Evidence of prior work experience – Document what you did here	Trainee self rating		Assessor Overall rating		Assessor Initials
		B	A	B	A	
Financial Management - Residual						
FM(R)1.1 Analyses and documents the entity's/business unit's/engagement client's financial position (for example, using financial analysis, ratio analysis, trend analysis and/or cash flow analysis)						
FM(R)2.1 Prepares or reviews a cash flow forecast for an entity/business unit/engagement client						
FM(R)2.2 Identifies when there may be a cash shortfall or excess funds and documents, for review and input by others, possible action plans						
FM(R)3.1 Analyses and documents the entity's/business unit's current working capital position or components of it (for example, inventory, accounts receivable or payable management) and documents recommendations for improvement						
FM(R)4.1 Documents the financial implications of an investment decision using the appropriate capital budgeting techniques						
FM(R)5.1 Calculates a reasonable range of values for a business, using a combination of valuation techniques						
Management - Decision Making & Control – Residual						
MD(R)1.1 Identifies and documents financial and non-financial performance indicators that are key to the entity/business unit/audit engagement, including any industry-specific benchmarks						
MD(R)1.2 Critically evaluates and documents the applicability of the performance measurement system to measure the key performance indicators.						

Competency	Evidence of prior work experience – Document what you did here	Trainee self rating		Assessor Overall rating		Assessor Initials
		B	A	B	A	
MD(R)2.1 Prepares a budget for a entity/business unit/audit engagement, with clearly documented assumptions						
MD(R)2.2 Performs sensitivity analysis on prepared budgets, varying key assumptions to document a range of possible outcomes						
MD(R)3.1 Analyses the actual performance against budget, and documents the findings						
MD(R)3.2 Investigates and documents reasons for variances						
MD(R)3.3 Develops, for input and review by others, a plan to address variances						
Taxation – Residual						
TX(R)1.1 Collects and calculates the information needed to file the tax return for an individual, considering: <ul style="list-style-type: none"> inclusion and classification of income from different sources (for example, employment including fringe benefits and lump sum benefits, property, business, capital gain / loss, other income) exclusion of exempt income deductibility of expenses (for example, contributions to pension or retirement funds, income protection policies, assets used for trade purposes, legal fees and study at home) 						
TX(R)1.2 Prepares the income tax return						

Competency	Evidence of prior work experience – Document what you did here	Trainee self rating		Assessor Overall rating		Assessor Initials
		B	A	B	A	
TX(R)2.1 Collects and calculates the information needed to file the tax return for a corporation, considering: <ul style="list-style-type: none"> • type of corporation (for example, private, public, small business corporation, employment, foreign) • inclusion and classification of income (for example, active business income, income from property, capital gains, exemptions) • deductibility of expenses (for example, capital allowances, assessed losses and special allowances) • tax deductions and credits (for example, small business deduction, general tax reduction) 						
TX(R)2.2 Prepares the Income Tax return						
TX(R)3.1 Calculates the appropriate CGT tax payable on qualifying transactions						
TX(R)3.2 Records indirect taxes (VAT) for transactions in accordance with relevant legislation						
TX(R)3.3 Prepares the indirect tax (VAT) return						
TX(R)4.1 Discloses all relevant tax information and amounts in the financial statements of an entity in accordance with guidance provided by the relevant accounting standards						
TX(R)4.2 Calculates and correctly discloses deferred tax in an entity's financial statements						
Internal Audit, Risk Management & Governance – Residual						

Competency	Evidence of prior work experience – Document what you did here	Trainee self rating		Assessor Overall rating		Assessor Initials
		B	A	B	A	
IR(R)1.1 Identifies and documents strategic, operational, financial and informational risks, based on an understanding of the environment in which the entity/audit engagement operates, its strategies and management processes						
IR(R)1.2 Assesses the impact of findings on the work to be performed						
IR(R)2.1 Documents the entity's key business processes and key controls (including IT controls) including the control environment, information system, business processes and control activities (general and application controls)						
IR(R)3.1 Evaluates internal control in the context of the criteria / recognized framework and suggests improvements where deficiencies are identified						
IR(R)3.2 Assesses whether existing internal controls are functioning properly or if additional controls are needed and communicates ideas to supervisor						
IR(R)4.1 Documents the components of the entity's/audit engagement's governance structure and its role (i.e. board of directors, audit committee, etc.)						
IR(R)4.2 Critically evaluates the corporate governance practices of an entity/audit engagement in relation to relevant legislation and practices, documenting recommendations for improvement						
Business Ethics – Compulsory						
BE(C)1 Displays honesty and integrity						
BE(C)2 Carries out work with a desire to exercise due care						
BE(C)3 Maintains objectivity and independence						

<i>Competency</i>	Evidence of prior work experience – Document what you did here	Trainee self rating		Assessor Overall rating		Assessor Initials
		B	A	B	A	
BE(C)4	Avoids conflict of interest					
BE(C)5	Protects the confidentiality of information					
BE(C)6	Maintains and enhances the profession's reputation					
BE(C)7	Adheres to the rules of professional conduct, including the ICAZ Code of Professional Conduct					
BE(C)8	Identifies and adequately responds to potential ethical dilemmas					
BE(C)9	Applies ethical principles to business activities, business decisions and policy development					
Management and Leadership – Compulsory						
ML(C)1	Keeps abreast of global and local economic events through reading and interpreting the financial and business press					
ML(C)2	Identifies critical factors in the economic, social, legislative, regulatory and political environment that impacts on business and financial decisions of an entity					
ML(C)3	Identifies the factors which impact an entity's financial strategies					
ML(C)4	Applies project management techniques, such as developing milestones, managing resources, meeting deadlines, etc.					
ML(C)5	Leads effective meetings					

<i>Competency</i>	Evidence of prior work experience – Document what you did here	Trainee self rating		Assessor Overall rating		Assessor Initials
		B	A	B	A	
ML(C)6 Respects deadlines, manages time and organizes tasks logically						
ML(C)7 Delegates tasks effectively						
ML(C)8 Manages and supervises others effectively						
ML(C)9 Works effectively with colleagues and clients from diverse backgrounds and cultures						
ML(C)10 Collaborates with colleagues and works effectively as a team member						
ML(C)11 Resolves conflict and negotiates appropriate solutions						
Personal Attributes – Compulsory						
PA(C)1 Responds and adapts to change						
PA(C)2 Identifies problems, conducts research, evaluates evidence and makes appropriate decisions						
PA(C)3 Asks appropriate and probing questions to obtain required information						
PA(C)4 Communicates effectively in written format						
PA(C)5 Communicates effectively in verbal format						
PA(C)6 Takes responsibility for own development						

<i>Competency</i>	Evidence of prior work experience – Document what you did here	Trainee self rating		Assessor Overall rating		Assessor Initials
		B	A	B	A	
Information Technology – Compulsory						
IT(C)1 Effectively uses IT applications including spreadsheets, word processing, presentation and e-mail						
IT(C)2 Effectively uses the internet as a source of information						
IT(C)3 Applies procedures and controls to ensure integrity and security of personal IT resources, e.g. password protection, backup procedures, anti-virus measures, etc						
IT(C)4 Assesses IT risks and how they are managed						

SIGN OFF – TRAINEE AND ASSESSOR

This sign off indicates that both the trainee and the Assessor agree with the contents of this document.

Trainee:

Date:

The trainee should keep a copy of the completed document for their own records and for reference in their upcoming ANA.

This sign off indicates that the assessor reviewed (and is in agreement with) this Assessment Needs Analysis in respect of:

- the integrity of the ratings
- the overall ratings of the trainee’s competence as reflected, based on the accumulated evidence presented to date through the relevant technical and professional skills reviews
- the credibility of the assessment process

Assessor

Date:
