

LOUIS MARAIS AND PARTNERS
SAICA TRAINING PROGRAMME
ASSESSMENT POLICY DOCUMENT
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1. INTRODUCTION

The assessment policy document sets out the firm's logical structure established to organize the SAICA training programme as presented by Louis Marais and Partners. The document endeavours to make it easier for trainees, reviewers, evaluators and assessors to understand the process, to help plan and develop a more structured approach to training within the firm.

The policy document comprises principles, procedures and guidelines for the continuous development, monitoring and formal review of training.

2. POLICY OVERVIEW

The document was initially developed as a requirement of the SAICA training programme and in the first instance seeks to comply with the training office regulations as issued from time to time by SAICA. The purpose is to articulate the training philosophy and to establish a measure for trainees, reviewers, evaluators and assessors alike. The policy document seeks to embody the firm's mission, values and strategic aims with relation to training of SAICA trainees. It should be clear, transparent and easily accessible. It should be periodically reviewed and monitored to ensure relevance and fitness for purpose.

3. DISTRIBUTION

This policy document is distributed to trainees, reviewers, evaluators and assessors at date of employment and with each update. The document is stored on the website under the employees section.

4. TRAINING MODEL DECISIONS

4.1 Training office accredited elective

The training office is accredited for Auditing and Assurance as an elective skill.

4.2 Training office residuals

Financial management

Management decision making and control

Taxation

Internal audit, risk management and governance

4.3 Basic vs advanced

Advanced: Comprehensive understanding of the concepts and techniques and must be able to apply these concepts and techniques in complex situations or environments.

Basic: Basic understanding of the concepts and techniques and must be able to apply these concepts and techniques in simple, uncomplicated situations or environments

It is therefore clear that there are 2 main differences between the levels – the level of understanding required and the complexity of the situation within which they need to be capable of being demonstrated.

4.4 Development of the firm's generic Training plan

The generic training plan is a continuously evolving document that changes with changes in regulations and changes in the firm's client base. It is used to monitor the firm's ability to provide a proper learning environment where exposure to all the required competencies are provided.

5. TRAINING PLANS

5.1 Residual Skills should mostly be covered by the work experience. Early detection of non-exposure is reliant on the ANA process and documentation to enable experience specific rotation. Timely submission of TSR, PSR and ANA documentation is essential for this approach and a zero tolerance approach is in place in respect of timely submissions.

5.2 Where work experience does not provide adequate exposure simulations are sourced or developed as required. The training officer should be personally involved in the sourcing of presentations and where competent external sign off is not feasible or available internal workshop and testing of skills should be developed.

5.3 The firm follows a natural development approach whereby exposure to the different tasks are guided by the work scheduling initially. Non-exposure to tasks are identified through the assessment process. Trainees are forced to take responsibility for their own development in this approach.

5.4 The norm of levels to be achieved are :

First year level 2, Second year level 3 and fourth year level 4.

The overriding principle is however whether the trainee is on track to achieve the final required competency level. The focus is on development during the training contract and not measurement during the period. Overriding principle is that trainee is working to achieve final required competency.

6. ROLE PLAYERS AND RESPONSIBILITIES

6.1 Reviewer – Senior permanent employee or Training officer.

6.2 Evaluator – Training officer Partner

6.3 Assessor – Training officer Partner

6.4 Responsibilities of training officer

The training officer must:

6.4.1. Give the trainee accountant every reasonable opportunity to obtain sufficient exposure to the prescribed competencies, as defined by SAICA from time to time, to enable him to apply his knowledge in a variety of relevant situations;

6.4.2. Train the trainee accountant in the standards of professionalism and ethics, which are expected of chartered accountants and registered auditors;

6.4.3. Comply with his duties in terms of all applicable legislation, including, but not limited to, -

6.4.3.1. the Basic Conditions of Employment Act, 1997;

6.4.3.2. any applicable determination made in terms of section 18(3) of the Skills Development Act, 1998;

6.4.3.3. the Labour Relations Act, 1995;

6.4.3.4. the Employment Equity Act, 1998;

- 6.4.3.5. the Occupational Health and Safety Act, 1993; and
- 6.4.3.6. the Compensation of Occupational Injuries and Diseases Act, 1993.
- 6.4.4. Provide appropriate facilities to train the trainee accountant;
- 6.4.5. Provide the trainee accountant with adequate supervision;
- 6.4.6. Conduct assessment, or cause it to be conducted;
- 6.4.7. Provide trainee accountants with appropriate support to achieve academic progress.
- 6.4.8. Keep up to date records of training and experience and periodically discuss the trainee accountant's progress with him;
- 6.4.9. Advise the trainee accountant of:
 - 6.4.9.1. the terms and conditions of his employment contract, and
 - 6.4.9.2. the training office policies and procedures;
- 6.4.10. Apply the same disciplinary, grievance and dispute resolution procedures to the trainee accountant as to any other employee;
- 6.4.11. The trainee accountant must be employed in the office of the organisations firm that has been accredited by SAICA;
- 6.4.12. Fulfil the obligations imposed on him by SAICA, pertaining to the training of a trainee accountant;
- 6.4.13. Bear the cost of fees (including late lodgement penalties) payable to SAICA and IRBA in terms of the training contract;
- 6.4.14. Inform SAICA in writing of circumstances where, in the opinion of the training officer the trainee accountant has conducted himself in a manner that may constitute unprofessional conduct; and
- 6.4.15. Make available to SAICA all documents regarding the alleged improper conduct of the trainee accountant, including the transcript of any disciplinary hearing leading to the trainee accountant's dismissal from the training office.

6.5 Trainee's responsibilities

The trainee accountant must:

- 6.5.1. Diligently serve the training office in the profession of a CA (SA) and, where applicable, an RA;
- 6.5.2. Diligently pursue his studies in the theory and practice of the profession of a chartered accountant and, where applicable, registered auditor and notify the training officer immediately he ceases to be registered for a course that would lead to the eventual award of an accredited undergraduate or bridging programme;
- 6.5.3. Not engage in any other business or occupation during the currency of his training contract without the express written authority of the training officer;
- 6.5.4. At all times keep the affairs of the training office and its clients confidential and not breach any codes of professional conduct, disciplinary rules or by-laws that apply to the profession of a chartered accountant and, if applicable, a registered auditor;
- 6.5.5. Comply with the training office policies and procedures;
- 6.5.6. Complete any timesheets and;
- 6.5.7. Complete assessment forms within the prescribed time frames and completion guidelines;
- 6.5.8. Agree that the training officer will be entitled, and is authorised to, disclose to SAICA any circumstances which in the opinion of the training officer may constitute improper conduct on the part of the trainee

Accountant. The trainee accountant must further agree to the training officer making available to SAICA all information regarding disciplinary procedures in the training office

in which the trainee accountant may have been involved, including the record of those procedures; and

6.5.9. Prior to leaving the training office and within 30 days after completion of the duration of the training contract, apply for the training contract to be discharged.

7. Review process

The assessment policy is reviewed annually by the author to examine whether the policy has achieved its objectives and is still relevant and fit for its purpose and to identify opportunities for enhancement. The author shall review whether the policy complies with the relevant requirements, complies with existing related policies, is in line with the firm's vision and mission, and works well on an operational level.

8. APPEALS PROCESS

PROCESS FOR APPEALING ASSESSMENT OUTCOMES

AIM

The aim of this SECTION is to describe the procedures to be followed by a trainee accountant who feels aggrieved by a training officer's decision in terms of the final assessment of the trainee's technical and professional competencies.

SCOPE

This procedure will apply to all disputes in terms of the final (summative) assessment stage of the training contract of a trainee accountant. All assessors and moderators will be trained assessors and moderators and will be registered with the SAICA-ETQA.

DEFINITIONS

Assessment: Refers to a structured process for gathering evidence and making judgements about an individual's performance in relation to registered national standards or qualifications. With reference to trainee accountants, the standards are the levels of competence to be achieved by the end of the training contract term and are set by SAICA.

Assessor: Refers to the person who is registered by the SAICA-ETQA, in accordance with criteria established for this purpose by SAQA, to assess the competence of trainee accountants in terms of the technical and professional skills prescribed by SAICA.

Learner: Refers to a trainee accountant who is registered under a training contract administered by SAICA.

Moderation: Refers to a process of quality assuring assessments conducted, to ensure that such assessments are fair, valid and reliable.

Moderator: Refers to the person or body who is registered by the SAICA – Education and Training Quality Assurance Body (ETQA) in accordance with criteria established for this purpose by the South African Qualifications Authority (SAQA) to 'supervise' and support assessors, in order to ensure consistency, validity, fairness and reliability in the assessment practices of trainee accountants, and implement and manage assessment record keeping.

IMPLEMENTATION OF THIS POLICY

SAICA must ensure that all registered assessors and trainee accountants are aware of the appeals policy.

The registered assessor must ensure that candidates who dispute assessment decisions are given the opportunity to appeal.

The moderator must ensure that the appeals process is followed.

PROCEDURE FOR APPEAL

Documentation required

Completed SAICA Appeal Form

Completed Technical Skills Review Forms

Completed Professional Skills Review Forms

Completed Assessment Needs Analysis Forms

Stage one – initial discussion between the trainee and the assessor

The trainee accountant must, within three days of the assessment decision, discuss the reasons for his appeal of the assessment decision with the assessor concerned.

The assessor must consider the reasons advanced by the trainee accountant and respond by:
Amending the trainee's assessment record; OR

Furnishing the trainee with a clear explanation or a repeat explanation of the assessment decision following a re-evaluation of the evidence.

This should take place within three working days of receiving the trainee's appeal.

If the trainee accountant agrees with the outcome at this stage, the appeal will not proceed any further.

If the trainee accountant does not agree with the outcome of his discussion with the assessor, the appeal will proceed to Stage Two.

Stage two - conducting the appeal

The assessor must provide the moderator with the following documents within three working days after the initial discussion between the trainee and the Assessor:

SAICA Appeal Form, with Section 1 completed;

Completed Technical Skills Review Forms

Completed Professional Skills Review Forms

Completed Assessment Needs Analysis Forms

The moderator will consider the assessment decision by evaluating these documents.

The moderator must complete Section 2 of the SAICA Appeal Form.

In the event that the moderator does not agree with the assessor's assessment decision, he/she must provide the trainee with an alternative assessor and a date for a second assessment, within five working days of receiving the appeal.

Should the trainee remain unhappy with the second assessment decision, the appeal must proceed to stage three.

Stage three

SAICA will, within ten working days of receiving the appeal, convene a panel consisting of:

The original assessors the moderator another moderator from the relevant discipline.

The panel will consider the following documents:

SAICA Appeal Form, with Sections 1 and 2 completed

Completed Technical Skills Review Forms

Completed Professional Skills Review Forms

Completed Assessment Needs Analysis Forms

Any written comments from the moderator (e.g. background details)

The panel will complete Section 3 of the SAICA appeal form and will inform the trainee of its decision within five working days after having convened the panel.

Stage four

The moderator will forward relevant details to the SAICA Training Unit and these should include:

Trainee appeal form, appropriately completed, (including the reason for the decision of the investigation panel)

Assessment record sheets

Written comments from the moderator (as supplied to stage three panel)

The external verifier will convene, within 10 working days of notification, a panel comprising of:

The SAICA review specialist or the appropriate senior post holder

The original moderator

The original assessor

The candidate should be invited to attend with a representative if they wish.

The panel will reconsider the assessment evidence, led by the external verifier.

The panel must reach a decision and inform the candidate of the result within 5 working days, in writing.

The decision of the panel is final.

If the trainee is still not satisfied with the outcome he/she has the right to appeal the assessment decision with the SAICA Training Requirements Committee.

Administering the appeal

Records of all appeals should be logged and made available as appropriate to:
all relevant parties to the dispute by SAICA.

9. FAIRNESS

9.1 Ensuring fairness and consistency

As a small firm fairness and consistency is strongly reliant on the training officer.

9.2 Moderation of differences and grievances

Differences of ratings should always first be dealt with in a personal interview with the evaluator. This should in most circumstances result in a fair settlement. The decision trees as published by SAICA on their website should be considered as a policy guide when differences are considered.

Should this fail to result in a settlement an arbitration/conciliation process with an independent training officer (to be arranged by the training officer) should be followed.

Should this not result in a positive outcome the appeal procedure in paragraph 8 above should be followed.

10. INDUCTION PROGRAMME

Induction programme to be outsourced to highly rated training provider as it focuses on all the basic elements required. Should be done within the first four months. This will enable In house training to focus on internal systems and procedures which trainees need to understand. Should be done within the first month.

First assessment period is done with senior trainee supervision and proper Evaluation by the training officer.

11. ASSESSMENT INSTRUMENTS

The firm uses manual documents and trainees should take care to use the correct version from SAICA's or our firm's website.

Frequency and time frames for documents:

Creating TSR/PSR – Every two months to be submitted within two weeks of month end.

Reviewing TSR/PSR – One week after receipt

Finalising TSR/PSR – One week after receipt

Completing ANA – Every six months to be submitted within one month of month end

Reviewing ANA – One week after receipt

Finalising ANA – One week after receipt

(The time frames should be diligently adhered to unless extraordinary circumstances exist.
Zero tolerance approach.)

