

South African audit qualification (SA AQ) – Recognised Prior Learning candidates

To obtain the South Africa Audit Qualification (SA AQ) ACCA members must successfully complete ACCA's Professional Development Programme (PDP). This form may be completed by members wishing to obtain credit for the completion of ACCA's PDP based on prior experience. Further information can be found in the Recognised Prior Learning Policy – South Africa. Further information on how to obtain the SA AQ is available on our website [here](#).

In order to be awarded credit for the completion of ACCA's PDP, the following work experience requirements apply:

- Minimum of three years of practical audit experience obtained in public practice. This must be obtained in a training environment approved by IRBA.
- The above experience must be obtained within five years directly preceding the date when the member submits an application for the SA AQ.
- ACCA members who have part completed work experience which is already accredited as meeting PDP requirements within the last five years can be banked, and this will count towards ACCA's PDP requirements.
- ACCA members must ensure they meet the competences listed in the SA AQ application form to meet the overall required PDP competences. The application form is available on our website [here](#).

Data protection

We may use your personal data for the purposes of:

- administration of your practising certificate
- sending you publications and other communications
- responding to enquiries and investigating complaints
- complying with our regulatory obligations.

You can update your information by contacting ACCA at any time. We may share information with our suppliers and our auditors. Please note that for individuals based outside the UK, your information will be held in ACCA's main information systems which are located in the UK and EU and may be accessed by ACCA's local office in your country of residence. ACCA processes information within the UK and EU, but may also transfer data outside of the UK and EU as part of its operations and service delivery.

For more information on how your information and rights are respected, please see our [privacy notice](#), or contact privacy@accaglobal.com

PERSONAL INFORMATION

Full name Title

Membership/registration number

Mailing address

Town

Province

Country

Postcode

Email address

Please provide an email address where we can contact you about your application. You can update your email address and consent level at any time through your *myACCA* account, available on our website [here](#)

EXPERIENCE IN PUBLIC PRACTICE

Please provide the following information about the practical audit experience in public practice you have achieved in a training environment approved by IRBA (Note – this experience must be obtained within **five** years directly preceding the date that you submit your application for the SA AQ).

Employer 1

Job title

Name of employer

Address

Dates of employment from to

Total number of years

Name of supervising principal

Qualifications of supervising principal

IRBA registration number of the principal

Employer 2

Job title

Name of employer

Address

Dates of employment from to

Total number of years

Name of supervising principal

Qualifications of supervising principal

IRBA registration number of the principal

If you have obtained experience from multiple employers in the five years preceding your application please provide the above details for each additional employer on a separate sheet.

AUDIT COMPETENCES

If you are an ACCA member you must demonstrate that you have achieved the nine audit competences within the SA AQ application form. The SA AQ application form is available on our website at www.accaglobal.com/practising

My SA AQ application form is enclosed.

CPD REQUIREMENTS

Applicants must demonstrate full compliance with ACCA's CPD requirements over the last two years and specifically in relation to audit related CPD.

Please provide details of all continuing professional development (CPD) you have undertaken in the last two years directly preceding this application, noting specifically all audit-related CPD. You may also wish to include any planned audit related CPD activities or courses you will carry out in the next 12 months to maintain competence and keep up to date on audit legislation, regulations and all audit-related matters.

You should also review your CPD to ensure you have verifiable audit related CPD activities and indicate how these are applicable to the South African audit environment.

When completing each example, you must provide all the details requested under each column heading						
	a Type of learning activity b Description of learning activity	a When the activity took place (or is planned to take place) b Who it was provided by	Why you chose the activity and how it was relevant to you	What you have learned, and how you did/will apply the learning	a How many CPD units you claimed for completing the activity b How many of these units are verifiable	Is the activity undertaken related to the South African audit environment?
Further guidance is given below on how to complete each example						
	Indicate the type of learning activity (eg course, webinar, seminar, self-directed learning, writing articles or research, support in the form of coaching or mentoring. Give a description of the learning activity (eg, type of activity, subject matter covered etc).	Give the date when the activity was carried out. Confirm where the activity took place and who it was provided by (eg, mentor/coach, course provider, own research, relevant publication etc).	Summarise how this activity is relevant to you and/or your role, and why you chose to carry out this specific activity.	Summarise what you have learnt and how you plan to apply this learning or how you have already applied this learning.	State how many CPD units you claimed for completing this activity. Please note that one hour equals one unit. Please advise how many of these units are verifiable and how you can evidence this.	If yes, please provide further details.

If you are an ACCA member, you can use our online evidence tool which is accessed through myACCA. Our paper evidence records are available online [here](#). If you're submitting an existing CPD evidence record, please clearly indicate the CPD activities that are audit-related

You can also use your own format and attach to this form, but please ensure you cover the points listed above, and complete the declaration below:

I have attached details of the learning I have undertaken during the last two years, including any relevant planned CPD to demonstrate how I have complied with the requirements for the SA AQ application through the Recognised Prior Learning Policy route.

If you haven't achieved any audit related CPD in the last two years please write 'None', and provide an explanation.

When completing each example, you must provide all the details requested under each column heading

	a Type of learning activity b Description of learning activity	a When the activity took place (or is planned to take place) b Who it was provided by	Why you chose the activity and how it was relevant to you	What you have learned, and how you did/will apply the learning	a How many CPD units you claimed for completing the activity b How many of these units are verifiable	Is the activity undertaken related to the South African audit environment?
--	---	--	---	--	--	--

1						
2						

When completing each example, you must provide all the details requested under each column heading

	a Type of learning activity b Description of learning activity	a When the activity took place (or is planned to take place) b Who it was provided by	Why you chose the activity and how it was relevant to you	What you have learned, and how you did/will apply the learning	a How many CPD units you claimed for completing the activity b How many of these units are verifiable	Is the activity undertaken related to the South African audit environment?
--	---	--	---	--	--	--

3						
---	--	--	--	--	--	--

4						
---	--	--	--	--	--	--

When completing each example, you must provide all the details requested under each column heading

	a Type of learning activity b Description of learning activity	a When the activity took place (or is planned to take place) b Who it was provided by	Why you chose the activity and how it was relevant to you	What you have learned, and how you did/will apply the learning	a How many CPD units you claimed for completing the activity b How many of these units are verifiable	Is the activity undertaken related to the South African audit environment?
--	---	--	---	--	--	--

5						
---	--	--	--	--	--	--

6						
---	--	--	--	--	--	--

When completing each example, you must provide all the details requested under each column heading

	a Type of learning activity b Description of learning activity	a When the activity took place (or is planned to take place) b Who it was provided by	Why you chose the activity and how it was relevant to you	What you have learned, and how you did/will apply the learning	a How many CPD units you claimed for completing the activity b How many of these units are verifiable	Is the activity undertaken related to the South African audit environment?
--	---	--	---	--	--	--

7						
---	--	--	--	--	--	--

8						
---	--	--	--	--	--	--

When completing each example, you must provide all the details requested under each column heading

	a Type of learning activity b Description of learning activity	a When the activity took place (or is planned to take place) b Who it was provided by	Why you chose the activity and how it was relevant to you	What you have learned, and how you did/will apply the learning	a How many CPD units you claimed for completing the activity b How many of these units are verifiable	Is the activity undertaken related to the South African audit environment?
--	---	--	---	--	--	--

9						
10						

DECLARATION

If you have been subject to matters within the terms of **Bye-law 8** and ACCA's Assessment and Investigations Departments are aware of this, you may sign and submit this form. If you are concerned that you may be subject to matters under **Bye-law 8** of which ACCA's Assessment and Investigations Departments are not already aware, please notify ACCA in writing to complaintassessment@accaglobal.com. Following this notification you may sign and submit this form.

I understand that when signing this declaration, I could become liable to disciplinary action for events which engage ACCA **Bye-law 8**, liability to disciplinary action, which occurred before or after I sign this confirmation (**read Notes section opposite now**).

I confirm I have now read the **Notes** section opposite and:

- I understand that if I fail to declare an event which may engage **Bye-law 8**, or if I provide any false or misleading statement in this form, I may face disciplinary action which may involve an allegation of dishonest conduct, and may also invalidate any decision reached in this application;
- I understand while I am a member of ACCA I will notify ACCA about any event which may engage **Bye-law 8**;
- I agree to comply with ACCA's Charter, Byelaws, Regulations and Code of Ethics and Conduct;
- I have not been subject to any criminal conviction and/or caution;

- I have not been disciplined by any professional and/or regulatory body;
- I have not been subject to any other matters which may engage **Bye-law 8** (liability to disciplinary action) or GPR 8 (fit and proper persons) that has not already been brought to the attention of ACCA's Assessment and Investigations Departments in writing;
- I understand that I am therefore required to disclose any unspent convictions and/or cautions that are not 'protected' as defined by the Auditing Profession Act, No. 26 of 2005 (as amended), of the Republic of South Africa 1975;
- I am aware of, and will abide by the notification requirements set out in GPR 12 and my continuing obligation to promptly notify ACCA of any matters which may make me or my firm liable to disciplinary action;
- I understand that any matters which I have disclosed to ACCA which engage **Bye-law 8** will be taken into account when dealing with my application, but that the matters may not automatically stop the processing of my application;
- I confirm and declare I have included everything ACCA needs to know, and there is nothing else I should bring to ACCA's attention at the present time;
- I understand that the Audit Qualification alone does not enable me to sign audit reports.

Notes

ACCA **Bye-law 8** sets out the details of the events which could lead to disciplinary action. These events include (but are not limited to) the following: Incompetence in carrying out work; breach of ACCA Bye-laws or Regulations; disciplinary action against you by another professional and/or regulatory body; bankruptcy or insolvency; failure to satisfy a judgment debt without reasonable excuse within two months; criminal conviction and/or caution; civil finding of acting fraudulently or dishonestly as a party or witness in civil proceedings;

misconduct – this includes (but is not limited to) any act, or failure to act, that is likely to discredit you, relevant firm, ACCA or the accountancy profession.

Signature

Date