



PERSONAS

Think Ahead

THE FOLLOWING DOCUMENT MUST BE READ IN CONJUNCTION WITH THE
RECOGNISED PRIOR LEARNING POLICY – SOUTH AFRICA

FCCA SENIOR AUDITOR WORKING AT THE AUDITOR GENERAL OFFICE

Rhendani was born in South Africa and is an ACCA member who is a senior auditor working for the Auditor General office. Rhendani has 15 years of practical audit experience. Rhendani was admitted as an ACCA member ten years ago and has been working at the Auditor General office since. She had two career breaks in the last ten years when she was on maternity leave (each lasting nine months long). The first break was eight years ago and the second one six years ago. Over the last five years Rhendani has been working full time and with no significant breaks. Rhendani had obtained a broad range of audit experience and is now looking forward to the next step in her career. Rhendani is looking to become a registered auditor as she intends to set-up her own audit firm and work for herself, which will allow her more flexibility around her family commitments.

As Rhendani has more than three years of audit experience and more than two years of that was obtained post-membership, she can successfully demonstrate the achievement of this requirement of ACCA's Professional Development Programme (PDP).

Rhendani's work experience is also recent and there have not been any gaps in the last five years. This covers the second part of the work experience requirement in terms of the age of the experience.

During her time as an ACCA trainee, Rhendani passed the South African variants of the equivalent of the Corporate and Business Law exam and the Taxation exam from the Applied Skills level as well as the Advanced Taxation exam from the Strategic Professional level. Her other Options exam at the Strategic Professional level was the International variant of the Advanced Audit and Assurance exam.

As part of her application to ACCA Rhendani needs to complete the relevant training record in order to demonstrate that she meets the required nine audit competences as specified in Annexure 4 of the Recognised Prior Learning Policy. Rhendani also needs to complete the competence-based submission which forms part of ACCA's South Africa Audit Qualification (SA AQ) application form. This is designed to demonstrate a member's knowledge of auditing in the Republic of South Africa. The training record must be verified by a suitably qualified principal* who has detailed knowledge of Rhendani's work over the last five years.

Rhendani also needs to demonstrate full compliance with ACCA's CPD requirements over the last two years and specifically in relation to her audit related CPD. This needs to be included in Rhendani's application for the ACCA SA AQ.

Based on the work experience that Rhendani has to date and the exams she has successfully passed, Rhendani is eligible to get credit for ACCA's Professional Development Programme. This allows Rhendani to apply for ACCA's South Africa Audit Qualification (SA AQ) as per ACCA's Recognised Prior Learning Policy. After the award of the SA AQ and the credit she has obtained for ACCA's PDP, Rhendani can register onto IRBA's ADP.

* A principal is defined as an appropriately qualified member of a professional accountancy body who has overall responsibility for supervising the training of individuals towards ACCA's practising certificates (and audit qualification) and acts as guarantor to ACCA that individuals have reached the required standards. In order to be eligible to act as a training principal, the individual must be a registered auditor in South Africa.

ACCA MEMBER WORKING IN A PRIVATE AUDIT FIRM

Sipho was born in South Africa and is an ACCA member who is a senior auditor working for a large private audit firm, which is registered with IRBA. Sipho has 12 years of practical audit experience. Sipho was admitted as an ACCA member eight years ago and has been working at the same employer since. Sipho had a six-month career break shortly after he was admitted to membership, and has been working full time with no interruptions over the last seven and a half years. Sipho had obtained a broad range of audit experience and is now looking forward to the next step in his career. Sipho is looking to become a registered auditor as he intends to set-up his own audit firm and work for himself.

As Sipho has more than three years of audit experience and more than two years of that was obtained post-membership, he can successfully demonstrate the achievement of this requirement of ACCA's Professional Development Programme (PDP).

Sipho's work experience is also recent and there have not been any gaps in the last five years. This covers the second part of the work experience requirement in terms of the age of the experience.

During his time as an ACCA trainee, Sipho passed the South African variants of the equivalent of the Corporate and Business Law exam and the Taxation exam from the Applied Skills level as well as the Advanced Taxation exam from the Strategic Professional level. His other Options exam at the Strategic Professional level was the International variant of the Advanced Audit and Assurance exam.

As part of his application to ACCA Sipho needs to complete the relevant training record in order to demonstrate that he meets the required nine audit competences as specified in Annexure 4 of the Recognised Prior Learning Policy. Sipho also needs to complete the competence-based submission which forms part of ACCA's South Africa Audit Qualification (SA AQ) application form. This is designed to demonstrate a member's knowledge of auditing in the Republic of South Africa. The training record must be verified by a suitably qualified principal* who has detailed knowledge of Sipho's work over the last five years.

Sipho also needs to demonstrate full compliance with ACCA's CPD requirements over the last two years and specifically in relation to his audit related CPD. This needs to be included in Sipho's application for the ACCA SA AQ.

Based on the work experience that Sipho has to date and the exams he has successfully passed, Sipho is eligible to get credit for ACCA's Professional Development Programme. This allows Sipho to apply for ACCA's South Africa Audit Qualification (SA AQ) as per ACCA's Recognised Prior Learning Policy. After the award of the SA AQ and the credit he has obtained for ACCA's PDP, Sipho can register onto IRBA's ADP.

* A principal is defined as an appropriately qualified member of a professional accountancy body who has overall responsibility for supervising the training of individuals towards ACCA's practising certificates (and audit qualification) and acts as guarantor to ACCA that individuals have reached the required standards. In order to be eligible to act as a training principal, the individual must be a registered auditor in South Africa.

ACCA MEMBER WORKING IN A PRIVATE AUDIT FIRM

Ntsako is a resident of South Africa. He is an ACCA member who is currently working as an audit assistant manager for a large audit firm in Johannesburg. In his previous employment (at an IRBA registered audit firm) and as part of his ACCA studies, Ntsako spent a year working in the accounting department and two years in the audit one. Ntsako then became an ACCA member and since then has been working at his current employer, which is an IRBA registered audit firm. Overall, Ntsako has four years of audit experience (two in his previous employment and two in the current one). Ntsako is looking to obtain registered auditor status in the future as he is looking to progress his career.

As Ntsako has more than three years of audit experience, of which two have been obtained post-membership in an IRBA registered audit firm, he can successfully demonstrate the achievement of this work experience requirement of ACCA's Professional Development Programme.

During his time as an ACCA trainee Ntsako passed the South African variants of the Corporate Business Law exam and the Taxation exam from the Applied Skills level. At the Strategic Professional level, he sat Advanced Financial Management and Advanced Performance Management. As Ntsako did not choose to sit the Advanced Audit and Assurance exam during his studies, he will need to successfully pass the International variant together with a competence-based submission in order to comply with the exam requirements for obtaining the ACCA's SA AQ.

In order to obtain credit for ACCA's PDP, Ntsako needs to document his work experience in the relevant training record and demonstrate that he has met the required nine audit competencies as specified in Annexure 4 of the RPL. Ntsako also needs to complete the competence-based submission which forms part of the SA AQ application form. This is designed to demonstrate a member's knowledge of auditing in the Republic of South Africa. The training record must be verified by a suitably qualified principal* who has detailed knowledge of Ntsako's work.

Ntsako also needs to demonstrate full compliance with ACCA's CPD requirements over the last two years and specifically in relation to audit related CPD. This needs to be included in Ntsako's application for the ACCA SA AQ. After the award of the SA AQ and the credit he has obtained for ACCA's PDP, Ntsako can register onto IRBA's ADP.

* A principal is defined as an appropriately qualified member of a professional accountancy body who has overall responsibility for supervising the training of individuals towards ACCA's practising certificates (and audit qualification) and acts as guarantor to ACCA that individuals have reached the required standards. In order to be eligible to act as a training principal, the individual must be a registered auditor in South Africa.

ACCA STUDENT WHO HAS COMPLETED THE PER (OR EQUIVALENT) BUT NOT ALL OF THE ACCA EXAMS

Nozipho is a South African ACCA trainee who has been working for the Auditor General office / SAICA accredited audit firm, which is registered with IRBA, since she started her ACCA studies four years ago. Nozipho has successfully completed all of the PER requirements under a SAICA training contract. Her practical experience was documented in a SAICA approved document and signed off by her training officer. This document is equivalent to the ACCA PER recording tool. Nozipho has already completed the two Essentials exams from the Strategic Professional level. However, Nozipho still needs to complete two of the Options exams in order to complete her ACCA studies. Nozipho is interested in obtaining the ACCA SA AQ and is looking to further progressing her career in one of the big audit firms in South Africa.

The first step for Nozipho is to obtain ACCA membership. In order to do this she needs to complete two Options exams from the Strategic Professional level. When choosing the exams, Nozipho takes into account her career aspirations as she wants to become a registered auditor in the future. Considering this, Nozipho needs to meet the requirements for ACCA's SA AQ. This means that Nozipho needs to successfully complete the International variant of the Advanced Audit and Assurance (AAA) exam together with a competence-based submission. In addition, Nozipho needs to successfully complete either the Advanced Financial Management (AFM) exam or the South African variant of the Advanced Taxation (ATX) exam. Nozipho has previously passed the South African variants of the Corporate and Business Law and Taxation modules from the Applied Skills level, therefore, there are no further requirements in relation to those exams.

As Nozipho is still an ACCA student, ACCA's CPD requirements are not yet applicable. ACCA members are required to comply with the CPD requirements from the year following their admission to membership date. Once Nozipho decides that she wants to apply for ACCA's SA AQ, she needs to ensure that, at the time of her application, she is fully compliant with ACCA's CPD requirements. Nozipho will be required to successfully complete the Advanced Audit and Assurance exam together with the competence-based submission. This will demonstrate that her technical audit knowledge is up-to-date, which is an essential requirement in order to obtain the SA AQ. Therefore, Nozipho can apply for the ACCA SA AQ as soon as she gets admitted to membership based on her successful exam completion, the completion of the Ethics and Professional Skills Module and the already obtained and verified work experience.

In addition, Nozipho needs to document her work experience in the relevant training record and demonstrate that she has met the required nine audit competencies as specified in Annexure 4 of the RPL. The training record must be verified by a suitably qualified principal* who has detailed knowledge of Nozipho's work.

* A principal is defined as an appropriately qualified member of a professional accountancy body who has overall responsibility for supervising the training of individuals towards ACCA's practising certificates (and audit qualification) and acts as guarantor to ACCA that individuals have reached the required standards. In order to be eligible to act as a training principal, the individual must be a registered auditor in South Africa.

EXISTING SAICA STUDENT WANTING TO TRANSFER ACROSS TO ACCA AND CURRENTLY IN TRAINING

Linda is a South African resident and is currently a SAICA student working for a medium sized IRBA registered audit firm in Cape Town. Prior to joining her current employer, Linda completed a SAICA accredited programme at a university in South Africa. She then entered into a SAICA training contract with her current employer. She has been in her role as an audit assistant for 18 months. Linda is considering transferring to ACCA, however, she does not want to lose all of her progress to date. Before Linda submits her application to ACCA, she checks the [Exemptions calculator](#) on ACCA's website to see how many exemptions she can obtain from the Applied Knowledge and the Applied Skills levels based on her university course. Linda's application is then assessed by the Education Recognition team at ACCA and credit given accordingly based on the relevant criteria in place at the time of application. Linda also provides full evidence of her practical experience to date which she documents in ACCA's Practical Experience Requirement (PER) recording tool (or equivalent) and gets this signed-off by her practical experience supervisor (PES)/training officer. Linda will then need to complete ACCA's full PER consisting of 36 months of relevant experience (some of which she has already obtained) and completing all five essential performance objectives and four technical objectives (or equivalent).

In order to obtain ACCA membership, Linda needs to complete her ACCA studies first. At the Strategic Professional level Linda must successfully complete the two Essentials exams. In order to obtain the SA AQ Linda needs to choose the International variant of Advanced Audit and Assurance (AAA-INT) and either Advanced Financial Management (AFM) or the South Africa variant of Advanced Taxation (ATX-ZAF) as her Options exams.

Another requirement to obtain ACCA membership is to complete the Ethics and Professional Skills module (EPSM). This could be done alongside the exams at the Strategic Professional level and the completion of the PER.

As Linda is not yet an ACCA member, ACCA's CPD requirements are not yet applicable to her. ACCA members are required to comply with the CPD requirements from the year following their admission to membership date. Once Linda decides that she wants to apply for ACCA's SA AQ, she needs to ensure that, at the time of her application, she is fully compliant with ACCA's CPD requirements. Linda will be required to successfully complete the Advanced Audit and Assurance exam together with the competence-based submission. This will demonstrate that her technical audit knowledge is up-to-date, which is an essential requirement in order to obtain the SA AQ. Therefore, Linda can apply for the ACCA SA AQ as soon as she gets admitted to membership based on her successful exam completion, the completion of the Ethics and Professional Skills Module (EPSM) and the completed practical experience requirement (PER).

In addition, Linda needs to document her work experience in the relevant training record and demonstrate that she has met the required nine audit competencies as specified in Annexure 4 of the RPL. The training record must be verified by a suitably qualified principal* who has detailed knowledge of Linda's work.

* A principal is defined as an appropriately qualified member of a professional accountancy body who has overall responsibility for supervising the training of individuals towards ACCA's practising certificates (and audit qualification) and acts as guarantor to ACCA that individuals have reached the required standards. In order to be eligible to act as a training principal, the individual must be a registered auditor in South Africa.

EXISTING SAICA STUDENT WANTING TO TRANSFER ACROSS TO ACCA AND WHO HAS COMPLETED TRAINING

Gugu is a South African resident and is currently a SAICA student working for a medium sized IRBA registered audit firm in Bloemfontein. Prior to joining her current employer, Gugu completed a SAICA accredited programme at a university in South Africa. She then entered into a SAICA training contract with her current employer. She has been in her role as an audit assistant for 42 months. Gugu was signed off by the training officer and SAICA issued a Certificate of Discharge. Gugu is considering transferring to ACCA, however, she does not want to lose all of her progress to date. Before Gugu submits her application to ACCA, she checks the Exemptions calculator on ACCA's website to see how many exemptions she can obtain from the Applied Knowledge and the Applied Skills levels based on her university course. Gugu's application is then assessed by the Education Recognition team at ACCA and credit given accordingly based on the relevant criteria in place at the time of application.

Gugu also provides full evidence of her practical experience to date which she documents in ACCA's Practical Experience Requirement (PER) recording tool and gets this signed-off by her practical experience supervisor (PES)/training officer. Gugu will then need to complete ACCA's full PER consisting of 36 months of relevant experience (which she has already obtained) and completing all five essential performance objectives and four technical objectives.

In order to obtain ACCA membership, Gugu needs to complete her ACCA studies first. At the Strategic Professional level Gugu must successfully complete the two Essentials exams. In order to obtain the SA AQ Gugu needs to choose the international variant of Advanced Audit and Assurance (AAA-INT) and either Advanced Financial Management (AFM) or the South Africa variant of Advanced Taxation (ATX-ZAF) as her Options exams.

Another requirement to obtain ACCA membership is to complete the Ethics and Professional Skills module (EPSM). This could be done alongside the exams at the Strategic Professional level and the completion of the PER.

As Gugu is not yet an ACCA member, ACCA's CPD requirements are not yet applicable to her. ACCA members are required to comply with the CPD requirements from the year following their admission to membership date. Gugu will be required to successfully complete the Advanced Audit and Assurance exam together with the competence-based submission. This will demonstrate that her technical audit knowledge is up to date, which is an essential requirement in order to obtain the SA AQ.

Therefore, Gugu can apply for the ACCA SA AQ as soon as she gets admitted to membership based on her successful exam completion, the completion of the Ethics and Professional Skills Module (EPSM) and the completed practical experience requirement (PER). In addition, Gugu needs to document her work experience in the relevant training record and demonstrate that she has met the required nine audit competencies as specified in Annexure 4 of the RPL and the relevant SA AQ application form. The training record must be verified by a suitably qualified principal* who has detailed knowledge of Gugu's work.

* A principal is defined as an appropriately qualified member of a professional accountancy body who has overall responsibility for supervising the training of individuals towards ACCA's practising certificates (and audit qualification) and acts as guarantor to ACCA that individuals have reached the required standards. In order to be eligible to act as a training principal, the individual must be a registered auditor in South Africa.

EXISTING SAIPA STUDENT WANTING TO TRANSFER ACROSS TO ACCA AND WHO HAS COMPLETED TRAINING

Tshegofatso is a South African resident and is currently a SAIPA student working for a medium sized SAIPA accredited training centre in Nelspruit. Prior to joining her current employer, Tshegofatso completed a Bachelor of Commerce degree programme or equivalent at a SAIPA accredited university in South Africa. She then entered into a three-year SAIPA learnership training contract with her current employer. She has been in her role as an audit assistant for 37 months and completed her three-year learnership training contract. Her Trainee Logbook was signed off by the Overall Evaluator (OE) (equivalent to ACCA's Practical Experience Supervisor (PES)). Tshegofatso is considering transferring to ACCA; however, she does not want to lose all of her progress to date. Before Tshegofatso submits her application to ACCA, she checks the Exemptions calculator on ACCA's website to see how many exemptions she can obtain from the Applied Knowledge and the Applied Skills levels based on her Bachelor of Commerce degree. Tshegofatso's application is then assessed by the Education Recognition team at ACCA and credit given accordingly based on the relevant criteria in place at the time of application.

Tshegofatso also provides full evidence of her practical experience to date which she documents in ACCA's Practical Experience Requirement (PER) recording tool and gets this signed-off by her practical experience supervisor (PES)/Overall Evaluator (OE). Tshegofatso will then need to complete ACCA's full PER consisting of 36 months of relevant experience (which she has already obtained) and completing all five essential performance objectives and four technical objectives.

In order to obtain ACCA membership, Tshegofatso needs to complete her ACCA studies first. At the Strategic Professional level Tshegofatso must successfully complete the two Essentials exams. In order to obtain the SA AQ Tshegofatso needs to choose the international variant of Advanced Audit and Assurance (AAA-INT) and either Advanced Financial Management (AFM) or the South Africa variant of Advanced Taxation (ATX-ZAF) as her Options exams.

Another requirement to obtain ACCA membership is to complete the Ethics and Professional Skills module (EPSM). This could be done alongside the exams at the Strategic Professional level and the completion of the PER.

As Tshegofatso is not yet an ACCA member, ACCA's CPD requirements are not yet applicable to her. ACCA members are required to comply with the CPD requirements from the year following their admission to membership date. Once Tshegofatso decides that she wants to apply for ACCA's SA AQ, she needs to ensure that, at the time of her application, she is fully compliant with ACCA's CPD requirements. Tshegofatso will be required to successfully complete the Advanced Audit and Assurance exam together with the competence-based submission. This will demonstrate that her technical audit knowledge is up to date, which is an essential requirement in order to obtain the SA AQ. Therefore, Tshegofatso can apply for the ACCA SA AQ as soon as she gets admitted to membership based on her successful exam completion, the completion of the Ethics and Professional Skills Module (EPSM) and the completed practical experience requirement (PER).

In addition, Tshegofatso needs to document her work experience in the relevant training record and demonstrate that she has met the required nine audit competencies as specified in Annexure 4 of the RPL. The training record must be verified by a suitably qualified principal* who has detailed knowledge of Tshegofatso's work.

* A principal is defined as an appropriately qualified member of a professional accountancy body who has overall responsibility for supervising the training of individuals towards ACCA's practising certificates (and audit qualification) and acts as guarantor to ACCA that individuals have reached the required standards. In order to be eligible to act as a training principal, the individual must be a registered auditor in South Africa.

EXISTING SAIPA STUDENT WANTING TO TRANSFER ACROSS TO ACCA AND CURRENTLY IN TRAINING

Thandeka is a South African resident and is currently a SAIPA student working for a medium-sized SAIPA accredited training centre in Durban. Prior to joining her current employer, Thandeka completed a Bachelor of Commerce degree programme or equivalent at a SAIPA accredited university in South Africa. She then entered into a three-year SAIPA learnership training contract with her current employer. She has been in her role as an audit assistant for 24 months. Thandeka is considering transferring to ACCA, however, she does not want to lose all of her progress to date. Before Thandeka submits her application to ACCA, she checks the Exemptions calculator on ACCA's website to see how many exemptions she can obtain from the Applied Knowledge and the Applied Skills levels based on her Bachelor of Commerce degree or equivalent. Thandeka's application is then assessed by the Education Recognition team at ACCA and credit given accordingly based on the relevant criteria in place at the time of application.

Thandeka also provides full evidence of her practical experience to date which she documents in ACCA's Practical Experience Requirement (PER) recording tool and gets this signed-off by her practical experience supervisor (PES) / Overall Evaluator (OE). Thandeka will then need to complete ACCA's full PER consisting of 36 months of relevant experience (some of which she has already obtained) and completing all five essential performance objectives and four technical objectives.

In order to obtain ACCA membership, Thandeka needs to complete her ACCA studies first. At the Strategic Professional level Thandeka must successfully complete the two Essentials exams. In order to obtain the SA AQ Thandeka needs to choose the international variant of Advanced Audit and Assurance (AAA-INT) and either Advanced Financial Management (AFM) or the South Africa variant of Advanced Taxation (ATX-ZAF) as her Options exams.

Another requirement to obtain ACCA membership is to complete the Ethics and Professional Skills module (EPSM). This could be done alongside the exams at the Strategic Professional level and the completion of the PER.

As Thandeka is not yet an ACCA member, ACCA's CPD requirements are not yet applicable to her. ACCA members are required to comply with the CPD requirements from the year following their admission to membership date. Once Thandeka decides that she wants to apply for ACCA's SA AQ, she needs to ensure that, at the time of her application, she is fully compliant with ACCA's CPD requirements. Thandeka will be required to successfully complete the Advanced Audit and Assurance exam together with the competence-based submission. This will demonstrate that her technical audit knowledge is up to date, which is an essential requirement in order to obtain the SA AQ. Therefore, Thandeka can apply for the ACCA SA AQ as soon as she gets admitted to membership based on her successful exam completion, the completion of the Ethics and Professional Skills Module (EPSM) and the completed practical experience requirement (PER).

In addition, Thandeka needs to document her work experience in the relevant training record and demonstrate that she has met the required nine audit competencies as specified in Annexure 4 of the RPL. The training record must be verified by a suitably qualified principal* who has detailed knowledge of Thandeka's work.

* A principal is defined as an appropriately qualified member of a professional accountancy body who has overall responsibility for supervising the training of individuals towards ACCA's practising certificates (and audit qualification) and acts as guarantor to ACCA that individuals have reached the required standards. In order to be eligible to act as a training principal, the individual must be a registered auditor in South Africa.

ACCA DEFINITIONS AND SAICA/SAIPA EQUIVALENTS

ACCA	SAICA EQUIVALENT	SAIPA EQUIVALENT
<p>Training Principal (TP)</p> <p>An appropriately qualified member of a professional accountancy body who has overall responsibility for supervising the training of individuals towards ACCA's audit qualification and/or practising certificates and acts as a guarantor to ACCA that individuals have reached the required standards. Only those individuals who are Registered Auditors in South Africa can act as Training Principals for any ACCA members and future members training towards ACCA's South Africa Audit Qualification.</p>	Training Officer (TO)	Overall Evaluator (OE)
<p>Authorised Supervisor (AS)</p> <p>The authorised supervisor is not required to be a registered auditor but must be a qualified member of a professional accountancy body. The authorised supervisor must be a senior staff member in the organisation, have knowledge of the individual's work and the training undertaken.</p>	Training Officer (TO)	Principal Member (PM)
<p>Practical Experience Supervisor (PES)</p> <p>A person that supports an ACCA trainee's development in the workplace and reviews their PER progress and achievements. To be eligible to sign off ACCA trainees' performance objectives the PES must be a qualified accountant recognised by law in the relevant country and/or a member of an IFAC body; and they must have knowledge of their work.</p>	Training Officer (TO)	Overall Evaluator (OE)



accaglobal.com

The information contained in this publication is provided for general purposes only. While every effort has been made to ensure that the information is accurate and up to date at the time of going to press, ACCA accepts no responsibility for any loss which may arise from information contained in this publication.
No part of this publication may be reproduced, in any format, without prior written permission of ACCA.

© ACCA OCTOBER 2024