



PUBLIC ACCOUNTANTS' AND AUDITORS' BOARD

ESTABLISHED UNDER SECTION 2 OF THE PUBLIC ACCOUNTANTS'
AND AUDITORS' ACT NO 51 OF 1951 AS AMENDED

TRAINING REGULATIONS

Effective 1 January 2022

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1. AUTHORITY AND INTERPRETATION OF THE REGULATIONS

- 1.1. The Public Accountants' and Auditors' Board (PAAB), after consultation with relevant stakeholders, has determined that the following Training Regulations ("Regulations") pertain to the training of trainee accountants.
- 1.2. These Regulations must be interpreted in a manner that is consistent with the PAAB Act 1951, By-laws, Code of Professional Conduct, and any other applicable legislation of the Republic of Namibia, in order to give full effect to the objective of producing competent and professional chartered accountants.
- 1.3. The headings and sub-headings in these Regulations must not be taken into account in the interpretation of these Regulations.
- 1.4. The annexures referred to in the Regulations form part of these Regulations.
- 1.5. The guidelines and templates are merely for clarification and should be read in conjunction with these Regulations.
- 1.6. These regulations are fully adopted from and with the approval of the South African Institute of Chartered Accountants (SAICA).

2. DISCRETIONARY POWERS OF PAAB REGARDING TRAINING AND ACCREDITATION MATTERS

- 2.1. PAAB has the power, in its absolute discretion and in the interests of the profession, to: –
 - 2.1.1. refuse to register a training contract of a prospective trainee accountant who, despite the fact that he meets other registration requirements, is nevertheless disqualified for registration as a member of the applicable accredited professional accounting body, in terms of its Constitution (also refer to Regulation 30.4 and Annexure 3); and/or
 - 2.1.2. order the cancellation of the training contract of a trainee accountant who, despite the fact that he meets other requirements in terms of his training contract, is nevertheless disqualified for registration as a member of the applicable professional accredited accounting body, in terms of that accounting body's Constitution; and/or
 - 2.1.3. refuse to consent to any request or application relating to the training; (also refer to Regulation 30.4); and/or
 - 2.1.4. make any decision relating to any existing training contract; and/or
 - 2.1.5. make any decision relating to the accreditation or continued accreditation of a training office.
- 2.2. Notification in writing about PAAB's decision in relation to training or accreditation matters is final and binding, provided all the relevant appeal procedures of PAAB have been exhausted.

3. DEFINITIONS, ABBREVIATIONS AND ACRONYMS

In these Regulations, words importing the masculine gender include all genders. Unless expressly stated otherwise or inconsistent with the context in which they appear, the terms used in these Regulations mean the following:

“academic progress” means the satisfactory completion of all or sufficient subjects to enable a trainee accountant to make one further year of progress towards the completion of an accredited degree or accredited bridging programme or ACCA modules. The trainee accountant must achieve at least one year of academic progress during any two calendar years. This progress is measured by passing the examinations of the relevant education institution.

“academic recess” means a period of time that a trainee has been permitted to temporarily stop studying while still employed and continuing with training under the training contract (refer to Regulation 22).

“academic trainee accountant” means a trainee accountant who participates in an academic trainee accountantship programme and spends the first year of his training contract at an education institution that offers an academic training programme accredited by the relevant professional body for this purpose.

“ACCA” means the Association of Chartered Certified Accountants.

“ACCA Qualification” this refers to ACCA Professional Certificate (completed all 13 examinations) or ACCA Advanced Diploma in Accounting and Business (completed the first 9 examinations)

“accreditation criteria” mean a set of requirements with which an organisation has to comply to be accredited or re-accredited as a training office.

“accredited degree” means an undergraduate qualification accredited by the respective professional body and recognised by PAAB.

“accredited post-graduate qualification” refers to a post-graduate programme recognised by PAAB as a pre-requisite for admission to the ITC.

“accredited bridging programme” means a bridging programme accredited by the respective professional body and recognised by PAAB.

“ANA” means an Assessment Needs Analysis and refers to the assessment instrument used as part of the assessment process to record a trainee accountant’s cumulative competence to date; analyse his developmental needs; and provide developmental and support plans on how these developmental needs will be addressed during the next evaluation period for the 2016 training programme.

“APC” means the Assessment of Professional Competence and is set by the APC Examinations Committee as one of the prerequisites for registration as a CA(Nam).

“Applied knowledge” means the first stage of the ACCA examinations which gives the student a broad understanding of essential accounting techniques such as effective business operations, management accounting, and financial accounting.

“Applied skills” means the second stage of the ACCA examinations which develop strong, practical skills that are part of the strategic finance professional’s toolkit – including taxation, financial reporting, and audit.

“CA(Nam)” means a Chartered Accountant (Namibia) who is registered as such with ICAN.

“complaint” means any information which is provided to PAAB in terms of the complaints’ procedure set out in Annexure 4 or any information which comes to PAAB’s attention through any other means, which may contravene the PAA Act, PAAB’s, By-laws or these Regulations.

“competence” means the level of competence of proficiency required in the tasks or learning outcomes of the training programme.

“core experience hours” refers to all time spent by a trainee accountant on practical work experience or activities such as training related to the training programme and excludes academic studies.

“effective start date of a training contract” means the date on which the PAAB training contract started, as indicated on the employment contract, and agreed to by the trainee and the training officer and as reflected on TCMS.

“**competencies**” mean the competencies or learning outcomes prescribed by the PAAB in terms of the PAAB Training Programme.

“**employment contract**” means a contract or letter signed by the training office and the trainee accountant, which deals with the conditions of employment of the trainee accountant as provided for in the Basic Conditions of Employment Act, 1997, the Labour Act, 1995, these training regulations and any other applicable legislation.

“**ITC**” means the Initial Test of Competence, a qualifying examination set by the Examinations Committee of SAICA as one of the prerequisites for registration as a CA(NAM).

“**ICAN**” means The Institute of Chartered Accountants of Namibia.

“**notify**” means to communicate in writing using the method or procedure prescribed by the relevant Regulation.

“**ordinarily resident**” means where the person has his usual or principal residence.

“**PAAB**” means The Public Accountants’ and Auditors’ Board in terms of the PAAB Act (Act 51 of 1951) and includes its Committees and Subcommittees.

“**pre-accreditation visit**” is a remote or site visit conducted of a prospective training office, or any other intervention, to establish the extent to which the prospective training office meets the PAAB accreditation criteria as set out in Annexure 2 of these Regulations.

“**professional body**” means a body of, or representing, registered auditors or accountants, or both accountants and registered auditors and the body is accredited by the PAAB in terms of its Accreditation Model.

“**PSR**” means a Professional Skills Review and refers to the assessment instrument used as part of the assessment process to document and review the competence demonstrated by the trainee accountant in the prescribed professional competencies for the 2016 training programme.

“**Qualifying examination**” means the qualifying examination set by the Examinations Committee of the relevant professional body as one of the prerequisites for registration as a member.

“**RAA**” means a registered auditor and accountant and refers to an individual or firm registered as an accountant and auditor with the PAAB.

“**re-accreditation visit**” means a remote or site visit to a training office, or any other intervention, to establish the extent to which the training office meets the PAAB accreditation criteria, as set out in Annexure 2 of these Regulations.

“**registered assessor**” means a person qualified who has met the requirements as determined by PAAB for registration as an assessor.

“**registered auditor**” means an individual registered as an auditor with the PAAB.

“**relevant work experience**” means work experience gained in an audit environment, including work experience gained at the Office of the Auditor General, which can be linked to the PAAB’s competencies

“**risk rating**” means the probability (low, medium, high or very high) that a training office will not deliver the workplace training and experience programme at the standards and levels of quality as prescribed by PAAB. The degree of risk (low, medium, high or very high) is determined taking into account:

- Findings from the latest reaccreditation visit,
- Number of and reasons for training contract cancellations in the last 12 (twelve) months.
- Number and nature of any trainee accountant complaints received in the last 12 (twelve) months,
- Response rate to trainee questionnaires,
- Responses to trainee questionnaires and the trainee exit survey,
- Performance of trainees in the ICAN APC examination or the ACCA Strategic Professional examinations, and
- Any other information that PAAB is aware of that suggests that the training programme may not be adequate, effective, efficient, and consistent.

No specific weighting is attached to any of these factors in determining the office’s risk rating. The determination of the risk rating at any point in time rests with PAAB.

“**RPL**” means recognition of prior learning which is the process through which the trainee accountants’ prior work

experience is recognised by reducing the remaining term of the training contract after assessment of the trainee accountant against the prescribed competencies (refer to Regulation 18).

“**SAICA**” means the South African Institute of Chartered Accountants and includes its Committees and Working Groups.

“**TCMS**” means the Training Contract Management System and refers to the online system for the registration and management of training contracts.

“**TSR**” means a Technical Skills Review and refers to the assessment instrument used as part of the assessment process to document and review the competence demonstrated by the trainee accountant in the relevant technical competencies prescribed by PAAB for the 2016 training programme.

“**trainee accountant**” means an individual who is employed by an accredited training office and who is serving under a PAAB training contract.

“**training contract**” means a contract, entered into and registered by PAAB, on TCMS, whereby a trainee accountant is duly bound to serve a training office for a specified period and is entitled to receive experience in the prescribed competencies, and which meets the requirements for a learnership agreement

“**training office**” means an organisation, accredited by PAAB in terms of the accreditation criteria set out in Annexure 2 of these Regulations, where prospective auditors may be trained.

“**training officer**” means an individual who is a member of PAAB and who is responsible for performing the functions and duties ascribed to a training officer in terms of these Regulations.

“**EDCOM**” means the Education and Training Committee of PAAB and includes its subcommittees.

4. REQUIREMENTS FOR ACCREDITATION AND RE-ACCREDITATION AS A TRAINING OFFICE

- 4.1. The main objective of accrediting a training office is to allow that office to train prospective auditors.
- 4.2. PAAB will consider and determine: –
 - 4.2.1. whether or not to accredit an organisation that has applied for accreditation.
 - 4.2.2. the accreditation period, i.e., the duration of the accreditation of the training office.
 - 4.2.3. the accreditation quota, i.e. the maximum number of trainee accountants that an accredited training office is allowed to employ.
 - 4.2.4. the elective(s) that the training office may offer.
 - 4.2.5. whether or not to increase the accreditation quota if so, requested by a training office on the prescribed form; and:
 - 4.2.6. whether or not to continue to accredit a training office.
- 4.3. In order to be accredited, the training office must meet or largely meet the accreditation criteria as prescribed by PAAB from time to time.
- 4.4. A training office (whether prospective or currently accredited) must: -
 - 4.4.1. demonstrate that it is economically sustainable and, in the case of organisations where trainees gain exposure based on allocation to client assignments, that it has an existing client base that will enable it to provide the prescribed range and depth of experience to prospective or current trainees.
 - 4.4.2. demonstrate a commitment to provide the requisite and range and depth of experience for prospective RAAs.
 - 4.4.3. Provide/ensure adequate structures/facilities to appropriately supervise, guide, develop and assess trainees within a supportive learning environment, at all times, whether in person or remotely, albeit that the trainees may from time to time be required to perform their duties at another entity/branch/unit of the training
 - 4.4.4. comply with all the provisions of these Regulations relating to accreditation.
 - 4.4.5. ensure that a single assessor does not assess more than 15 trainees (Note: SAICA no longer prescribe the number of assessors but recommends there be a reasonable number of assessors).
- 4.5. A training office remains accredited for a period as determined by PAAB from time to time, and continued accreditation is dependent on the office demonstrating, to PAAB's satisfaction through a process of re-accreditation visits, that it continues to meet the accreditation criteria contained in Annexure 2.
- 4.6. The degree of risk in determining the risk rating of a training office is determined by taking into account:
 - Findings from the latest reaccreditation visit:
 - Number of and reasons for training contract cancellations in the last 12 (twelve) months:
 - Number of and reasons for training contract extensions in the last 12 (twelve) months:
 - Number and nature of any trainee accountant complaints received in the last 12 (twelve) months:
 - Response rate to trainee questionnaires:
 - Responses to trainee questionnaires and trainee exit survey:
 - Performance of trainees in the ICAN APC examination or the ACCA Strategic Professional examinations and
 - Any other information that PAAB is aware of that suggests that the training programme may not be adequate, effective, efficient and consistent.
- 4.7. No specific weighting is attached to any of the factors listed at 4.6 in determining the office's risk rating. The determination of the risk rating at any point in time rests with the PAAB.
- 4.8. No organisation will be excluded from accreditation solely on the grounds of size or sector.
- 4.9. A training office (whether prospective or currently accredited) must demonstrate a commitment to provide the

requisite experience for prospective auditors and must provide adequate training structures/facilities.

- 4.10. Should a training office receive a very high-risk rating?
- 4.10.1. The quota will be decreased to the number of active trainees in the office at the time the very high-risk rating was received.
- 4.10.2. Where concerns relate to the assessment process, the training officer and all assessors in the office will be required to attend the annual PAAB assessment refresher and update training.

5. LAPSE OR CANCELLATION OF ACCREDITATION

- 5.1. Accreditation lapses automatically if no trainee accountants have been registered in a training office for a continuous period of 12 months, after which the organisation will have to re-apply for accreditation if it wishes to employ trainee accountants in the future.
- 5.2. Accreditation for a particular elective lapses automatically if no trainee accountants have registered for that elective in a training officer for a continuous period of 12 months, after which the organisation will have to re-apply for accreditation for the elective if it wishes to register trainee accountants for that elective in the future.
- 5.3. PAAB may de-accredit a training office that fails to comply with the Training Regulations.
- 5.4. In the event that a training office achieves “very high” risk ratings for two successive re-accreditation visits, the office may be de-accredited.
- 5.5. A training office that has been de-accredited by PAAB may not apply for accreditation for 12 months from the date of de-accreditation. This does not apply in the case of de-accreditations referred to in 5.1 above.

Training Office Mentorship Programme

- 5.6. Notwithstanding the provisions in 5.4 above, PAAB may, at its discretion, make participation in a PAAB Training Office Mentorship Programme available to the training office.
- 5.7. The Mentorship Programme may also be a condition of accreditation for offices which PAAB believes require additional assistance at the time of being accredited.
- 5.8. The Mentorship Programme will be for a maximum period of 9 (nine) months and the training office will be responsible for all direct and indirect costs associated with this programme.
- 5.9. Should a training office refuse to actively participate in the Mentorship Programme or achieve a risk rating of “Very High” following the completion of the Mentorship Programme, the office will be summarily de-accredited by PAAB. PAAB’s decision in this regard will be based on the nature and extent of the shortcomings identified during the visit conducted after conclusion of the Mentorship Programme.

6. MISREPRESENTATION REGARDING ACCREDITATION

- 6.1. It is a punishable offence for a non-accredited organisation to employ a prospective trainee accountant or to misrepresent itself to a prospective trainee accountant as a training office.
- 6.2. It is a punishable offense for an accredited training office to employ a prospective trainee accountant if it does not have sufficient accreditation quota to accommodate the prospective trainee accountant.
- 6.3. Contravention of this Regulation is considered to be punishable conduct and will be dealt with in terms of the PAAB By-laws (Annexure 9).

7. REGISTRATION REQUIREMENTS

- 7.1. Each training office must register 1 (one) person with PAAB as a training officer.
- 7.2. The training officer must be an employee (as defined in the Labour Relations Act) or partner of the accredited training office.
- 7.3. An individual may be appointed as the training officer at more than one training office within the same company/partnership (national training officer), subject to the following condition: The prescribed ratio of registered assessors to trainee accountants must be maintained at those training offices where the training officer is based. The registered assessors must be ordinarily resident within a reasonable distance from the accredited training office and must be employees (as defined in the Labour Relations Act) of the training office or an employee or partner of the partnership that is accredited as a training office.
- 7.4. An individual may be appointed as the training officer at more than one separate, unrelated training offices provided that the training officer is a partner in or director of all training offices to which he has been appointed as training officer (including Office of the Auditor General)
- 7.5. There must be a CA(Nam) or ACCA member actively involved in the training programme at each accredited training office.
- 7.6. The training officer must be available for the duration of an accreditation or re-accreditation visit at each accredited training office for which he is responsible. If a site visit is conducted, the training officer must be physically present for the visit.
- 7.7. The training officer must, on behalf of the organisation, accept responsibility for the training of trainee accountants, in accordance with the requirements of PAAB.
- 7.8. The person registered as a training officer must be a registered accountant and auditor (RAA) and a registered assessor and must meet all the requirements stipulated in these Regulations and the accreditation criteria as set out in Annexure 2 of these Regulations.
- 7.9. For new accreditations, if the prospective training officer is not already a registered assessor, they must attend the PAAB assessor training before accreditation of a training office.
- 7.10. Where there is a change in training officer, the new A training officer must meet the requirements to be registered by PAAB as an assessor, within 6 (six) months from the date appointment as a training officer.
- 7.11. When a training office has failed to meet the re-accreditation criteria (i.e., achieved a risk rating of "Very High" for its most recent re-accreditation site visit) the training officer and each assessor in the training office must attend the next scheduled PAAB Assessment Refresher Workshop.
- 7.12. The training officer should be sufficiently senior and experienced to be able to enforce the provisions and requirements of the Training Regulations within the training office and there must accordingly be direct reporting lines and clear communication lines between the training officer and executive management.
- 7.13. PAAB may refuse to register a person as a training officer or may cancel a person's registration as a training officer, if such person has been found guilty by a committee of PAAB of any offence in terms of the Regulations or the Code of Professional Conduct, or, where applicable, has been found guilty of improper conduct by a committee of the relevant professional body.

8. DUTIES OF A TRAINING OFFICER

- 8.1. The training officer must fulfil his duties and responsibilities as set out in Annexure 3 of these Regulations.

- 8.2. Failure by a training officer to perform the duties and responsibilities as set out in these Regulations is considered to be unprofessional conduct and will be dealt with in terms of the PAAB By-laws.

9. RESPONSIBILITIES OF EXECUTIVE MANAGEMENT IN RESPECT OF THE PAAB TRAINING PROGRAMME

- 9.1. Although a training officer is required to carry out the duties ascribed to him in these Regulations, he is not solely responsible for the training of trainee accountants employed at the training office.
- 9.2. The training of trainee accountants employed at the training office is the joint responsibility of the entire management of that training office.
- 9.3. Senior managers, partners or directors or an authorised person must: –
- 9.3.1. immediately notify PAAB of an imminent change in the circumstances that could affect the training of trainee accountants in an accredited training office; and
- 9.3.2. appoint and register a replacement training officer on the prescribed form, as soon as possible.

10. LIABILITY FOR FEES AND REIMBURSEMENT IN RESPECT OF SUCH FEES

- 10.1. A training office, through its training officer, is liable for payment to PAAB of all fees (including late lodgement fees for all contract requests on TCMS i.e., registration, cancellation, discharge, completion, academic remission, academic recess, suspension, RPL) in respect of the training contract, as prescribed by PAAB from time to time.
- 10.2. Late lodgement fees are payable by the training office for each month or part thereof that the lodgement of the requisite documents was overdue, calculated from the day following expiry of the due date for the submission of the said document/s.
- 10.3. Excessively late lodgement may be regarded as punishable conduct and will be dealt with in terms of the PAAB rules.
- 10.4. The training office may require a trainee accountant whose training contract has been cancelled to reimburse the training office in respect of disbursements actually made by the training office to PAAB in terms of PAAB By-law 7(b).
- 10.5. The disbursements referred to in Regulation 10.4 relate only to those for the original cancelled training contract period and only to those for which the training office has not received credit from PAAB.
- 10.6. It is a contravention of PAAB's By-laws, and may be deemed to be punishable conduct, for a training officer to require a trainee accountant to reimburse the training office in respect of any disbursements not referred to in Regulation 10.4.
- 10.7. Any other claim which the training office may have against the trainee accountant in terms of the employment contract for study loans and/or bursaries paid by the training office may be enforced by relying on the provisions of the employment contract.

CHAPTER 4 - THE TRAINEE ACCOUNTANT

11. DUTIES AND RESPONSIBILITIES OF A TRAINEE ACCOUNTANT

- 11.1. The trainee accountant must fulfil his duties and responsibilities as set out in Annexure 3 of these Regulations.
- 11.2. Failure by a trainee accountant to perform any of the duties and/or responsibilities referred to in Regulation 11.1 may be regarded as punishable conduct and will be dealt with in terms of the PAAB By-laws.

12. HOURS OF WORK AND OVERTIME

- 12.1. A trainee accountant must be in the employ of a training office and must work sufficient hours per day to enable him to achieve the prescribed core experience hours as defined in Regulation 16.1.
- 12.2. The requirement for a trainee accountant to work overtime must be regulated by the employment contract and must comply with the provisions of applicable legislation.

13. CONDITIONS OF EMPLOYMENT AND THE EMPLOYMENT CONTRACT

- 13.1. Training offices are entitled to specify their own criteria for recruitment as well as terms and conditions of employment for trainee accountants (including requirements for in-person and remote working) within the ambit of applicable legislation and these Regulations.
- 13.2. Notwithstanding the provisions of Regulation 13.1, failure by a trainee accountant or a training officer to comply with the provisions of applicable labour legislation may be regarded as punishable conduct and will be dealt with in terms of the PAAB By-laws.
- 13.3. The training office may not include as part of the conditions of employment, the requirement that any educational qualification or the applicable qualifying examinations be passed as a prerequisite for a trainee accountant to continue with his training contract.
- 13.4. Notwithstanding the provisions of Regulations 14.1.2, the training office may include as part of its conditions of employment, the requirement that the trainee must be enrolled for an accredited post-graduate qualification as a prerequisite for a trainee accountant to continue with his training contract.
- 13.5. The training office also may include as part of the conditions of employment, the requirement that the trainee must comply with the academic progress rule in respect of the accredited qualification for which the trainee is enrolled.
- 13.6. In the event of a conflict arising from the terms and conditions of the training contract and the terms and conditions of the employment contract, the terms and conditions of the training contract and the provisions of these Regulations will prevail.
- 13.7. PAAB has no jurisdiction in resolving disputes emanating from the employment contracts and does not become involved in the contractual relationship created by an employment contract. PAAB therefore does not prescribe salaries, study or any other type of leave or other terms and conditions of employment for trainee accountants and its guidelines on such matters, as may be issued from time to time, are not prescriptive.

14. ENTRY REQUIREMENTS FOR A TRAINING CONTRACT

- 14.1. The entry requirements for a PAAB training contract are –
- 14.1.1. confirmation by the trainee accountant that he has entered into an employment contract with the training office; and
- 14.1.2. written evidence, in the form of a certificate, transcript, admission letter or other formal documentation on the relevant educational institution letterhead, to the satisfaction of the training officer and PAAB that the trainee accountant is: –
- a) the holder of an accredited degree or an accredited bridging programme, or
 - b) registered for an accredited degree or an accredited bridging programme; or
 - c) registered for a course directly leading to an accredited degree, accredited bridging programme, accredited post-graduate programme or ACCA qualification programme; or
 - d) the holder of ACCA Advanced Diploma in Accounting and Business: or
 - e) registered for the ACCA qualification programme
- 14.1.3. written confirmation, to the satisfaction of the training officer, that the trainee accountant is taking academic recess in terms of Regulation 22.
- 14.2. Where written evidence relating to a trainee accountant's enrolment cannot be provided in terms of Regulation 14.1.2, the trainee accountant must undertake in writing that he will be accepted for registration by an accredited education institution at the commencement of the next academic year and the trainee accountant must provide the training officer with proof of enrolment within 10 (ten) months from the effective start date of the training contract.
- 14.3. Should the trainee fail to provide the proof of enrolment in terms of Regulation 14.2, the training officer must cancel the training contract. (Also see Regulations 21.1.2).

15. PROBATIONARY PERIOD

- 15.1. A basic probationary period of up to a maximum of 6 (six) months, commencing on the date of employment in the capacity as a trainee accountant, is permissible, and may be stipulated in the employment contract.
- 15.2. A training office may not specify a probationary period for a trainee accountant that is not in accordance with Regulation 15.1.
- 15.3. Where, after expiry of the probationary period, the trainee accountant enters into a training contract with the training office where the probationary period was served, such probationary period forms part of the term of the training contract.
- 15.4. When a person is employed in a capacity other than as a trainee accountant, and he subsequently becomes employed as a trainee accountant, the probationary period, if any, commences on the date on which the person becomes employed as a trainee accountant.

16. TERM AND HOURS OF A TRAINING CONTRACT

- 16.1. The basic term of a training contract and the required minimum hours of core experience, related to the prescribed competencies by the end of the training contract, at commencement of the training contract are as follows:

Qualification at the start of the training contract		Basic term of the training contract	Required minimum hours of core experience
16.1.1.	<ul style="list-style-type: none"> Accredited post-graduate qualification Accredited degree Accredited bridging programme Completed all ACCA examinations (having written the Advanced Audit and Assurance/P7) – ACCA Professional Certificate ACCA Advanced Diploma in Accounting and Business 	36 months	3 600
16.1.2.	<ul style="list-style-type: none"> Non-accredited degree Relevant Advanced Certificates at NQF level 6 Completed Applied Knowledge examinations and Currently on Applied Skills level 	48 months. Remission as stipulated in Regulation 16.2.2 is granted if the trainee accountant achieves an accredited degree or an accredited bridging programme or an accredited post-graduate qualification or an ACCA qualification	4 800
16.1.3.	<ul style="list-style-type: none"> Matriculation certificate, National Senior Certificate or equivalent Any other educational qualification not listed above 	60 months. Remission as stipulated in Regulation 16.2.1 is granted if the trainee accountant achieves an accredited degree, or an accredited bridging programme or an accredited post-graduate qualification or an ACCA qualification	6 000

16.2. Academic remission will be granted on the basis of: -

16.2.1. successful completion of an accredited degree, an accredited bridging programme, an accredited post-graduate qualification or ACCA Advanced Diploma in Accounting and Business, during a sixty (60) month training contract by a trainee accountant contemplated in Regulation 16.1.3 or

16.2.2. successful completion of an accredited degree, an accredited bridging programme, an accredited post-graduate qualification or ACCA Advanced Diploma in Accounting and Business during a forty-eight (48) month training contract by a trainee accountant contemplated in Regulation 16.1.2

16.3. Academic remission will reduce the term of the training contract as follows:

16.3.1. If the trainee accountant completes the qualification referred to in Regulation 16.2.1 during the first 12 (twelve) months of the training contract, the training contract expires 36 (thirty-six) months from the date on which the trainee accountant completed the degree/qualification.

16.3.2. If the trainee accountant completes the qualification referred to in Regulation 16.2.1 or 16.2.2 during the last 12 (twelve) months of the training contract, the remission constitutes the remaining balance of the term of the contract.

16.4. If the trainee accountant completes the qualification referred to in Regulation 16.2.1 or 16.2.2 at any other point in the training contract, the term of the training contract is reduced by 12 (twelve) months.

16.5. For purposes of Regulations 16.3.1 and 16.3.2, PAAB will consider the date of the completion of a qualification to be the closer of 30 June or 31 December of any year to the date on which the trainee accountant wrote the final paper to achieve the qualification.

16.6. Academic remission may only be granted once under the same training contract.

17. REGISTRATION OF A TRAINING CONTRACT

17.1. The prospective trainee accountant must apply, and the training office must approve the training contract within

seven (7) months calculated from the start date of employment as a trainee accountant.

17.2. The trainee accountant must submit all supporting documents prescribed by PAAB together with his/her application for registration of the training contract.

17.3. The training officer must pay the applicable fees.

18. RECOGNITION OF PRIOR LEARNING (RPL)

18.1. The trainee may seek RPL on the basis of: -

18.1.1. previous relevant experience gained under a PAAB training contract-: and/or

18.1.2. previous relevant experience not gained under a PAAB training contract.

18.2. The trainee accountant must apply for RPL, and the training officer must approve or decline the RPL application, within 14 (fourteen) months of the effective start date of the training contract.

18.3. Where RPL is sought in terms of Regulation 18.1.1, the training officer may, based on his assessment of the trainee accountant against the prescribed competencies, reduce the term of the contract by a period not exceeding the time served by the trainee accountant under the previous PAAB training contract.

18.4. Where RPL is sought in terms of Regulation 18.1.2, the training officer may, based on his assessment of the trainee accountant against the prescribed competencies, reduce the term of the contract by a period not exceeding 12 (twelve) months.

18.5. Temporary periods of employment, including vacation work, are not automatically recognised towards the fulfilment of the term of a training contract, and may be considered by the training officer in terms of Regulation 18.1.2.

18.6 RPL is granted at the discretion of the training officer.

18.7 Where the training officer declines the trainee's application for RPL, or where the trainee disputes the number of months of RPL granted by the training officer, the trainee may appeal to PAAB if, in their view, the training officer has unreasonably withheld his approval or has been unreasonable in the number of months of RPL awarded.

19. SECONDMENT OF A TRAINEE ACCOUNTANT

19.1. Secondment means the temporary transfer of a trainee accountant to another organisation for a defined period of time.

19.2 During the period of secondment, the trainee accountant must be involved in work that is relevant to the prescribed competencies as determined by PAAB.

19.3. The trainee accountant must remain a permanent employee of the training office and the original training contract must remain in force.

19.4. Regulations 19.1 to 19.3 do not apply to academic trainee-accountants.

19.5. The training officer must remain responsible for the trainee accountant, regardless of whether or not the trainee accountant reports to the training officer during the period of the secondment, and the training officer remains responsible to ensure that the trainee accountant is assessed as prescribed by PAAB.

20. SUSPENSION OF A TRAINING CONTRACT

20.1. The training officer and the trainee accountant must apply for the suspension of a training contract via TCMS, and they must include with the application the supporting documents prescribed by PAAB.

20.2. The training officer and the trainee accountant must record the application for suspension within 30 (thirty)

days **after** the commencement of the suspension.

- 20.3. The permissible grounds for the suspension of a training contract are –
- 20.3.1. full-time study for a period of more than two months but no more than a total of 12 months over the total term of the training contract towards the achievement of an accredited degree, bridging programme, an accredited post-graduate qualification or the ACCA qualification.
 - 20.3.2. maternity leave for a period in accordance with labour legislation or
 - 20.3.3. severe illness, that prevents a trainee from continuing under normal conditions.
- 20.4. Both the trainee accountant and the training office must agree to the suspension of a training contract on 1 (one) of the grounds outlined in Regulations 20.3.1, 20.3.2 and 20.3.3.
- 20.5. By agreeing to suspend a training contract, the training officer acknowledges the training office's obligation to re-engage the trainee accountant when the period of suspension expires, and the trainee accountant acknowledges his obligation to return to the training office when the period of suspension expires.
- 20.6. Within 30 (thirty) days after a trainee accountant has returned to the training office after an approved suspension of a training contract, the training officer must notify PAAB via TCMS of the exact period that the trainee accountant was absent from the training office and the term of the training contract is automatically extended accordingly.
- 20.7. During the period of the suspension of the trainee accountant's contract, the trainee accountant remains subject to all the provisions of these regulations, including, for 20.3.1 the academic progress rule (Guideline 2) but the trainee is not required to complete any assessment forms during this period.
- 20.8. PAAB does not record suspensions for periods of absence of two months or less in total over the entire term of the training contract and applications for suspension in respect of such periods of absence are not required.

21. CANCELLATION OF A TRAINING CONTRACT

Cancellations that attract a cancellation penalty

General cancellation

- 21.1. The training officer **must** cancel the trainee accountant's contract immediately if the trainee accountant –
- 21.1.1 is no longer studying for a course that will eventually lead to an accredited degree, an accredited bridging programme or ACCA qualification. This includes circumstances where:
 - a) a trainee accountant is unable to gain admission in the next academic year to continue to study for an accredited degree or an accredited bridging programme, or
 - b) where a trainee accountant fails to sit for an examination or any examination paper related to an accredited degree, an accredited bridging programme or ACCA qualification without a reasonable explanation, acceptable to the training officer, unless the trainee accountant is taking a calendar year academic recess in terms of Regulation 22.
 - 21.1.2 does not provide the prescribed proof of enrolment within 10 (ten) months of the effective date of the training contract, in the case of a contract that is registered in terms of Regulation 14.2, unless the trainee accountant is taking a calendar year academic recess in terms of Regulation 22.
 - 21.1.3 fails to return to the training office after a period of approved suspension of the training contract.
 - 21.1.4 is absent from the training office in spite of a decision by PAAB or the training office not to grant an application for the suspension of the training contract.
 - 21.1.5 has resigned from the training office or has voluntarily cancelled the training contract.
 - 21.1.6 has absconded.
 - 21.1.7 has been dismissed; or

- 21.1.8 has been incapacitated
- 21.1.9 has been found guilty of any act or omission which at the discretion of PAAB, necessitates the cancellation of the training contract.
- 21.2 The Training officer may cancel the trainee accountant's training contract if the trainee fails to-
 - 21.2.1 initiate and/or correctly complete two successive assessment forms within the time frames prescribed by the training office's assessment policy.
 - 21.2.2 achieve all the prescribed competencies by the end of the training contract (also see Regulation 23.2 and 26.4).

Cancellation due to the academic progress

- 21.3 Should the trainee accountant fail an academic year in an accredited degree or an accredited bridging programme, for the first time, the training officer must, within 30 (thirty) days of receiving the trainee accountant's results, issue a written notification to the trainee accountant, informing the trainee accountant that, should he fail the same academic year again in the following year of his training contract, Guideline 2 will be applied. The notification must also outline the options under Guideline 2 and be signed by the training officer and the trainee accountant. Failure by the training officer to issue the notification or failure by the trainee to sign the notification does not negate any of the provisions of this section of the Regulations (Also refer to Template 1 and 2).
- 21.4 If the trainee accountant fails the same academic year of an accredited degree or bridging programme for the second time, the training officer must either –
 - 21.4.1 cancel the training contract; or
 - 21.4.2 allow the trainee accountant to continue under the existing training contract for one further academic year (a discretionary year).
- 21.5 Should the trainee accountant still be in contravention of the academic progress rule at the end of the discretionary year, the training officer must cancel the training contract, provided that such cancellation does not take place within 6 (six) months from the end of the training contract, in which case the training contract may be discharged, subject to Regulation 24.
- 21.6 The training officer must inform the trainee accountant in writing of which option outlined in Regulation 21.4 has been applied, as well as the reasons for its application.

Disciplinary cancellation (also refer to Regulation 30)

- 21.7 The Training Officer **may** cancel a training contract if:
 - 21.7.1 the trainee accountant has been found guilty of punishable conduct in terms of PAAB's regulations.
 - 21.7.2 the trainee accountant is found by the training office to have contravened these Regulations or breached the provisions of the training contract.
- 21.8 PAAB **may cancel or instruct the cancellation** of a training contract if:
 - 21.8.1 The trainee accountant has been found guilty of a punishable offense and/or not fit and proper:
 - 21.8.2 in the opinion of the relevant professional body, the trainee accountant is disqualified from registration as a member of the professional body, despite meeting the other registration requirements; or
 - 21.8.3 the trainee accountant and training officer fails to request that the contract be discharged via TCMS within three months after the end date of the training contract.

Entering into a new training contract following the cancellation of a previous contract

- 21.9 Should a trainee accountant wish to continue with his training after his training contract has been cancelled on the grounds contemplated in Regulations 21.1, 21.2, 21.4 and 21.5 –
- 21.9.1 a new training contract must be entered into and lodged with PAAB in terms of Regulation 17; and
- 21.9.2 the trainee accountant may apply for RPL in terms of Regulation 18,
- 21.9.3 Notwithstanding Regulation 21.9.2, an automatic penalty of six (6) months will be imposed on the term of a new training contract following the cancellation of the previous one.
- 21.9.4 If a penalty is imposed, trainees have 12 months from the date the penalty is imposed (as reflected on TCMS) to lodge an appeal on reasonable grounds.
- 21.10 In the event that a trainee accountant with a previously cancelled contract, enters into a new training contract the trainee accountant will be required, under the new contract, to serve a minimum period of 6 (six) months, after remission, penalties and any other adjustments to the term of contract have been made.

Cancellations that do not attract a cancellation penalty

- 21.11 Notwithstanding the provisions of Regulation 21.9, the penalty on cancellation of a training contract is not imposed in circumstances where the contract is cancelled for the following reasons:
- 21.11.1 Relocation by the trainee accountant to a place from which he cannot reasonably commute to the existing training office. PAAB has the sole discretion to determine what circumstances constitute relocation. The relocation must arise from circumstances beyond the control of the trainee accountant and must not result from the voluntary move by the trainee accountant from one training office to another.
- 21.11.2 Transfer of a trainee accountant between related offices of an accredited training office.
- 21.11.3 The merger or de-merger of training offices resulting in the trainee's position being made redundant.
- 21.11.4 De-accreditation of the training office by PAAB.
- 21.11.5 The training office has ceased to exist.
- 21.11.6 Retrenchment of the trainee accountant; or
- 21.11.7 The trainee has been incapacitated; or.
- 21.11.8 Cancellation of the training contract for purposes of full-time study provided that the trainee successfully completes an accredited degree or an accredited bridging programme, an accredited post-graduate qualification or ACCA qualification between the date on which the previous contract was cancelled and the date on which the new contract was entered into, and that:
- a. The period between the cancellation date of the original contract and the effective date of the new contract is not less than five months and not more than 24 months, and
 - b. The trainee does not cancel his training contract for purposes of full-time study more than once at undergraduate level and more than once at post-graduate level.

Administration of cancellations

- 21.12 The training officer or where appropriate, the trainee accountant, must apply for the cancellation of the training contract via TCMS and must include all supporting documents prescribed by PAAB.
- 21.13 The cancellation must be applied for on TCMS within 30 (thirty) days before the trainee accountant's departure from the training office.
- 21.14 PAAB may investigate all the circumstances relating to a cancellation, and the cancellation of a training contract will only become effective once PAAB has confirmed the cancellation.
- 21.15 Termination of an employment contract automatically leads to the cancellation of a training contract, but the converse does not necessarily have the same effect.

22. ACADEMIC RECESS

- 22.1 Notwithstanding the provisions of paragraphs, 21.3 and 21.4 above, a trainee accountant who is studying towards either an accredited degree or bridging programme or the CTA or ACCA qualification, is permitted to take one recess period of a maximum of a calendar year or a part thereof from his academic studies, at any point in his contract, with the restriction that only one recess per contract term is allowed.
- 22.2 The trainee will be exempt from the academic progress requirement during the academic recess period.
- 22.3 The permissible grounds for an academic recess are –
- 22.3.1 Financial hardship.
- 22.3.2 Severe illness; or
- 22.3.3 Family responsibility.
- 22.4 The trainee accountant must apply in advance for the recess via TCMS 30 days before the commencement of the recess.
- 22.5. In the case where the training officer declines the trainee's application, the trainee may appeal to PAAB if, in his view, the training office has unreasonably withheld his approval.

23. EXTENSION OR CANCELLATION OF A TRAINING CONTRACT

- 23.1 If the trainee accountant has not achieved the required number of core hours, the training officer, after having issued the written notification referred to in paragraph 26.2, **must** apply for an extension of the training contract for a minimum of three months and up to a maximum of 12 months with the purpose of allowing the trainee accountant to gain the required core hours.
- 23.2 If the trainee accountant has not achieved the required competencies, after having issued the written notification in Regulation 26.2, the training officer may choose to either apply for the cancellation of the training contract or apply for the extension of the training contract for a minimum of 3 (three) months and up to a maximum of 12 (twelve) months if the trainee accountant, after having been given exposure to all the relevant prescribed competencies, will not have achieved competence in all the prescribed competencies by the registered end date of his training contract.(Also refer to Regulations 21.2.2 and 26.4).
- 23.3 Should the trainee achieve the prescribed core experience hours or achieve competence in all the prescribed competencies before the end of the extended training contract period, the training officer may discharge the contract.
- 23.4 If, by the end of the extended period of the training contract, the trainee accountant has not achieved the prescribed core experience hours or competence in all the prescribed competencies, the training contract must be cancelled.
- 23.5 The training officer must apply for the extension of the training contract in the prescribed manner via TCMS, and 30 (thirty) days before the end date of the training contract and must include all supporting documents prescribed by PAAB.
- 23.6 PAAB may investigate the reasons for an extension and may, where appropriate, require additional information from the training officer regarding the extension.
- 23.7 PAAB may reverse the extension if in its opinion the training officer's reasons do not justify such extension.

24. DISCHARGE OF A TRAINING CONTRACT

- 24.1 The trainee accountant must apply for the training contract to be discharged via TCMS and the training officer must approve the discharge, via TCMS. The training officer may not delegate this responsibility.
- 24.2 The contract must be discharged by the training officer within 60 (sixty) days after the end date of the training contract if the trainee accountant has –
- 24.2.1 completed the prescribed minimum hours of core experience.
- 24.2.2 completed the full term of the contract, including approved remissions, extensions and any penalties.
- 24.2.3 achieved the prescribed competencies as described in the PAAB Accreditation Policy:
- 24.3 If the trainee accountant is in possession of an accredited degree, an accredited bridging programme or, an accredited post-graduate qualification, ACCA qualification, PAAB will, upon receipt of proof of the relevant qualification from the trainee, discharge the training contract on TCMS and make a Certificate of Discharge available for download on the TCMS.
- 24.4 If the trainee accountant is not in possession of an accredited degree or, an accredited bridging programme or ACCA qualification, PAAB will neither discharge the training contract nor issue a Certificate of Discharge. Instead, the trainee accountant's contract will be deemed to have been completed but not yet discharged and PAAB will make a Certificate of Completion available for download on the TCMS.
- 24.5 Should the training contract be discharged more than 5 (five) years after the date on which the term of the training contract was completed, the training officer will, only upon request, be provided with a confirmation that the discharge has been registered.

25. EXEMPTION FROM TRAINING UNDER A TRAINING CONTRACT

- 25.1. Application for exemption from training under a training contract is applicable to individuals who are not currently under a training contract.
- 25.2. Applications must be made in writing to PAAB and PAAB may grant or refuse such an application in its sole and absolute discretion.
- 25.3. Only the following persons may apply for exemption under a training contract:
- 25.3.1 persons who have successfully completed the ITC or Advanced Audit Assurance and 72 months' relevant work experience, or
- 25.3.2 persons who meet the conversion requirements as stipulated in the various reciprocity agreements that ICAN and ACCA have with other professional bodies.
- 25.4 Applicants must comply with the process for exemption from training under a training contract as prescribed by PAAB from time to time.
- 25.5 Applicants may be required to undergo an assessment in the manner prescribed by PAAB.

26. NOTIFICATION IN RESPECT OF A TRAINEE WHO IS UNLIKELY TO ACHIEVE COMPETENCE AND/OR PRESCRIBED CORE EXPERIENCE HOURS

- 26.1. A trainee accountant must gain experience and achieve competence in all the prescribed competencies and must achieve the minimum core experience hours prescribed by PAAB from time to time.
- 26.2. If the trainee accountant is unlikely to have achieved all the prescribed competencies or minimum core experience hours by the end of the training contract, the training officer must issue a written notification to the trainee accountant, no later than five months before the end of the training contract, that his training contract is unlikely to be completed.
- 26.3. The written notification must -
- 26.3.1 list the competencies in which the trainee accountant has not yet achieved competence and/or indicate the number of core experience hours the trainee must still achieve.
- 26.3.2 outline a developmental plan to enable the trainee accountant to achieve the required competence or core experience hours by the end of the training contract and
- 26.3.3 inform the trainee accountant that, notwithstanding the completion of the developmental plan as outlined in the notification that:
- a) failure to achieve the prescribed minimum core experience hours may nevertheless result in the extension or the cancellation of the training contract at the end of the training contract in terms of Regulation 23.1; and
 - b) failure to achieve the competencies may nevertheless result in the extension or the cancellation of the training contract at the end of the training contract period in terms of Regulation 23.2, and.
- 26.3.4 be signed by the training officer and the trainee accountant. In the event that the trainee accountant refuses to sign, this needs to be recorded and a witness can attest to the notification having been served on the trainee accountant.
- 26.4. If, by the end of the extended period of the training contract, the trainee accountant has not achieved all the prescribed competencies by PAAB and/or minimum core experience hours, the training office must cancel the training contract.

27. ASSESSMENT OF A TRAINEE ACCOUNTANT'S COMPETENCE

- 27.1 Both the training officer and the trainee accountant must participate in and comply with the accreditation criteria (Refer to Annexure 2) as prescribed by PAAB in these Regulations and the PAAB Assessment requirements as communicated from time to time.
- 27.2 The training officer must keep a record of a trainee accountant's practical experience, including time records, and the completed assessments for a period of 3 (three) years after the discharge of a training contract or from the date that the trainee accountant left the training office.

28. CONFIRMATIONS, VALIDATIONS AND CERTIFICATES

- 28.1 PAAB will validate the following matters by providing written confirmation to the training officer, and where applicable, the trainee accountant, of –
- 28.1.1. accreditation as a training office.
 - 28.1.2. registration as a training officer.
 - 28.1.3. registration of a change of training officer.
 - 28.1.4. registration of a training contract.
 - 28.1.5. exemption from training under a training contract.
 - 28.1.6. cancellation of a training contract; and
 - 28.1.7. discharge of a training contract.
- 28.2 PAAB will also issue the following certificates, as appropriate:
- 28.2.1 Certificate of registration as a registered assessor.

29. DISPUTES

Disputes between trainees and training offices

- 29.1 Should a trainee accountant and his training officer be unable to resolve a dispute on a matter relating to the training contract which is not covered by another appeal process in these Regulations, either party may refer the dispute to PAAB for arbitration.
- 29.2 The decision of the arbitrator will be final and binding on both parties, therefore no party can appeal this decision.
- 29.3 The arbitration process is explained in detail in Annexure 5 of these Regulations.
- 29.4 PAAB requires that the aggrieved party to a training contract first seeks satisfaction by approaching the other party regarding the matter, before declaring a dispute or referring the matter to PAAB for arbitration.
- 29.5 Each party to the dispute will bear any travel and other costs relating to the attendance of the arbitration proceedings.
- 29.6 PAAB will under no circumstances arbitrate in disputes relating to the employment contract and such disputes must be referred to the Labour Commissioner or other relevant bodies.
- 29.7 PAAB will only be involved in a matter relating to an employment contract where the dispute has a direct bearing on the training contract/s, such as retrenchment.
- 29.8 Where a trainee resigns to avoid disciplinary action, arbitration may not be sought from PAAB.

Disputes between trainees/training offices and PAAB

- 29.8. Should a trainee accountant or a training office feel aggrieved by the manner in which the PAAB Secretariat has applied/interpreted the Training Regulations, the aggrieved party may refer the matter to the relevant PAAB Sub-Committee for an appeal.
- 29.9. The appeal to the relevant PAAB Sub-Committee is made by notifying the PAAB Secretariat of the intention to appeal their decision.
- 29.10. A decision made by the PAAB Sub-Committee may also be appealed to the PAAB Board.
- 29.11. The decision made by the PAAB Board is final and binding.

30. DISCIPLINARY PROCESS

- 30.1 The Disciplinary Rules contained in PAAB's By-laws apply to trainee accountants and training officers.
- 30.2 A training officer must bring to PAAB's attention any circumstances that may constitute punishable conduct on the part of a trainee accountant, irrespective of whether or not this has led to the dismissal of the trainee accountant, in accordance with the procedures prescribed in Annexure 4 of these Regulations.
- 30.3 The following matters need not be referred to PAAB in terms of Regulation 30.2 unless there is an element of dishonesty on the part of the trainee accountant or a breach of the By-Laws and Code of Professional Conduct which would have to be referred to PAAB:
- a. The trainee does not comply with the training office's operational policies and procedures (refer Annexure 3)
 - b. Lack of academic progress (refer Regulations 21.3 to 21.5)
 - c. Non-completion of assessment documents (refer Regulations 21.2.1)
 - d. Failure to achieve competencies (refer Regulation 21.2.2)
 - e. Failure to enrol in an accredited degree/bridging program or ACCA qualification (refer Regulation 14.3)
 - f. The trainee accountant is no longer studying for a course that will eventually lead to an accredited degree, an accredited bridging programme or ACCA qualification
 - g. The trainee accountant fails to return to the training office after a period of approved suspension of the training contract and which failure to return to the training office has subsequently been condoned by the training office (Regulation 21.1.3)
 - h. The trainee accountant resigns without serving notice in terms of the employment contract, where the training office has waived the notice period (Regulation 21.1.6)
 - i. The trainee does not complete timesheets.
- 30.4 If requested by PAAB, the training office must supply supporting documents to confirm that the matter falls into one of the listed categories in Regulation 30.3
- 30.5 A trainee accountant may bring to PAAB's attention any circumstances that may constitute punishable conduct on the part of a Training Officer, in accordance with procedures prescribed in Annexure 4 of these Regulations and PAAB's By-laws.
- 30.6 If the complaint relates to an allegation of punishable conduct, a misconduct and/or a fit and proper inquiry will be conducted to determine whether a trainee accountant may continue with an existing training contract or to register a new contract.
- 30.7 If the complaint relates to an allegation of punishable conduct, a misconduct inquiry, will be conducted and the finding of this misconduct hearing inquiry may be taken into consideration by the relevant PAAB Sub-committee in terms of Regulation 7.13 to determine whether a training officer is fit and proper to continue as an existing training officer.
- 30.8 If a trainee accountant or a former trainee accountant is found guilty of punishable conduct, the relevant committee must impose one of the following:
- 30.8.1. cancel an existing training contract.
 - 30.8.2. refuse the prospective trainee accountant permission to register a new training contract.
 - 30.8.3. impose conditions in respect of an existing or new training contract.
 - 30.8.4. extend the term of a current or future training contract; and/or
 - 30.8.5. reprimand and/or caution the trainee accountant.
- 30.9 If a training officer or former training officer is found guilty of punishable conduct, the relevant committee must apply the appropriate penalty.

31. REPEAL AND TRANSITIONAL ARRANGEMENTS

- 31.1 The Training Regulations, 2020 as amended, are hereby repealed.
- 31.2 Any matter requiring a decision that was submitted to PAAB before these Regulations came into effect, will be dealt with and finalised in terms of the applicable Training Regulations, as if these Regulations, had not come into operation.
- 31.3 PAAB will consider the date indicated on each submission as the effective date when determining which Training Regulations should be applied

32. SHORT TITLE, COMMENCEMENT AND AMENDMENTS

- 32.1 These Regulations, which are applicable to all current and new training contracts, will be known as the PAAB Training Regulations 2022, and will come into operation on 1 January 2022, except where otherwise indicated.
- 32.2 Any amendments of or additions to these Regulations that may affect the training contract are deemed to have been incorporated in the training contract upon promulgation, notwithstanding that notice of such amendments or additions may not have been given to the parties.

ANNEXURE 1 ACCREDITED ACADEMIC QUALIFICATIONS

Refer to the website of the relevant professional body for an up-to-date list of accredited academic qualifications:

www.icancpd.net

www.accaglobal.com

CATEGORY A – COMPLIANCE

A1

Criterion	The training office complies with all legal and regulatory aspects required for the training programme.
Indicators	<ol style="list-style-type: none"> 1. The training office: <ul style="list-style-type: none"> • is tax compliant. • has a valid Employment Equity plan, where applicable; • complies with Occupational Health and Safety Regulations. • is a going concern. • complies with the Basic Conditions of Employment Act, the Labour Relations Act and other applicable employment-related legislation; and 2. In the case of training offices offering Auditing and Assurance as an elective: <ul style="list-style-type: none"> • the training office is registered as a practice with the PAAB; and • the training officer is registered with the PAAB as a RAA.

A2

Criterion	The employment contract for trainee accountants complies with PAAB's requirements.
Indicators	<ol style="list-style-type: none"> 1. The employment contract contains at least the following information: <ul style="list-style-type: none"> • Employer's and trainee's details: <ul style="list-style-type: none"> ○ employer's full name. ○ employer's address. ○ employee's full name. ○ employee's job title. ○ employment details. ○ place/s of work. ○ start date of employment; and ○ working hours and days of work. • Payment details: <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; and ○ any deductions. • Leave details regarding any leave to which the trainee is entitled including provision for study leave. • If applicable, the training office's requirements regarding post-graduate studies (for the individual trainee). • Period of notice required. 2. The employment contract is: <ul style="list-style-type: none"> • in writing and be signed by the employer and the trainee. • concluded when the trainee commences employment. • updated if any of the details change; and • kept by the employer for a period of three years after the termination or completion of the training contract. 3. The employment contract: <ul style="list-style-type: none"> • indicates that it is entered into in relation to the Training Regulations; and • is for at least the duration of the training contract, taking into account any extension of or reduction in the term of the training contract. 4. The trainee must be supplied with a copy of the contract of employment and any annexures and other policies which attach terms and conditions to the contract.

A3	
Criterion	The training programme is effectively and efficiently administered on TCMS
Indicators	The training office efficiently and effectively administers the training programme and trainees' training contracts, through TCMS, including the timeous lodgement of documents and fees with PAAB.

CATEGORY B – TRAINING ENVIRONMENT AND SUPPORT

The training office must have appropriate physical, human and financial resources, and procedures to provide an environment conducive to quality training and development.

B1	
Criterion	The training officer, on behalf of the training office, accepts responsibility for all aspects of the training programme.
Indicators	<ol style="list-style-type: none"> 1. Trainees, reviewers, evaluators and assessors involved in the training programme have reasonable access to the training officer. 2. The training officer is involved in all aspects of the training programme and/or has procedures in place to review delegated work and processes. 3. The training officer has implemented appropriate structures/procedures to oversee the training programme. 4. The training officer implements a structured process for the review and evaluation of the assessment process. 5. All documentation requested for PAAB interventions is submitted as required including submission of the questionnaires by trainees. 6. The training officer is available in the office for the duration of PAAB re-accreditation visits and makes the trainees available for the trainee interview.

B2	
Criterion	The training officer is sufficiently senior and experienced and has the full support of those charged with the governance of the organisation.
Indicators	<ol style="list-style-type: none"> 1. The training officer should be sufficiently senior and experienced to be able to enforce the provisions and requirements of the Training Regulations within the training office. 2. There are accordingly direct reporting lines and clear communication lines between the training officer and executive management.

B3	
Criterion	The training office has formally documented and communicated the responsibilities of all the role players involved in the training programme, including supervisors/managers, training officer, trainee accountants and training programme administrators.
Indicators	<ol style="list-style-type: none"> 1. Documentation is available and has been communicated to all role players. 2. Role players understand their responsibilities as well as those of others involved in the training programme. 3. Reporting lines of the training officer, trainees, supervisors/managers, and partners/directors of the training office are documented.

B4	
Criterion	The training office applies the current version of the Training Regulations.
Indicators	<ol style="list-style-type: none"> 1. The training officer has communicated the current version of the Training Regulations to all role players in relation to their responsibilities 2. The current version of the Training Regulations is readily available. 3. The training office's registration complies with the Training Regulations. 4. The training officer's registration complies with the Training Regulations. 5. All role players apply the current version of the Training Regulations as they relate to their responsibilities.

B5	
Criterion	Each trainee receives sufficient and appropriate supervision, guidance, development, and feedback within a supportive learning environment, at all times, whether in-person or remotely.
Indicators	<ol style="list-style-type: none"> 1. The training officer is responsible for ensuring that each trainee is supervised by: <ul style="list-style-type: none"> • appropriately experienced and qualified persons. • who are technically competent. • who understand their responsibility towards developing the prescribed competencies of the trainees assigned to them; and • who model appropriate professional behaviour. 2. Structures/procedures have been implemented to ensure that managers/supervisors are trained and monitored. 3. Assessors in the training office remain up to date in matters affecting their role. 4. Structures/procedures have been implemented to create a supportive learning environment for trainees

B6	
Criterion	Each trainee is provided with appropriate support to encourage academic progress
Indicators	The training office provides trainees with financial and/or non-financial support to encourage them to make academic progress.

B7	
Criterion	The office must facilitate and encourage the display and practice of professional behaviours through structures and facilities for in person and/or remote work.
Indicators	The indicators would be determined by the structure of the office.

B8	
Criterion	Adequate financial resources must be allocated to the training programme
Indicators	The training office must allocate sufficient financial resources for purposes of training and development and the payment of fees to PAAB.

CATEGORY C – PRACTICAL WORK EXPERIENCE	
The training office must offer a sufficient range and depth of relevant work in order for trainees to obtain the required training and experience relating to the prescribed competencies and must have structures in place to ensure that trainees gain the required training and practical work experience.	

C1	
Criterion	Each trainee receives a formal and suitably detailed induction programme within six months after the start date of their training contract
Indicators	<p>All trainees receive an induction (either face-to-face or electronic) that will assist them to –</p> <ul style="list-style-type: none"> • understand the need to develop the correct professional attitude to their traineeship. • be aware of the different roles of PAAB and professional bodies (including the Audit Development Programme). • understand the PAAB Training Programme. • understand the prescribed competencies for the PAAB Training Programme. • be aware of the responsibilities of training officers for planning and monitoring the skills development of trainee accountants. • be aware of their personal responsibilities with regard to their own skills development and assessment. • understand PAAB's assessment process and any assessment tools used. • be familiar with the PAAB Training Regulations and the Code of Professional Conduct; and • use the PAAB Training Contract Management System (TCMS).

C2	
Criterion	The training office has work of sufficient and appropriate range and depth to support the allocated quota of trainees and to allow trainees to meet the PAAB competencies.
Indicators	<ol style="list-style-type: none"> 1. The nature, industry and business model of the training office allows for the required range and depth of exposure. 2. The training office's client base/available work supports the number of productive staff in the office (including trainees). 3. There is clear alignment between the PAAB tasks and available work in the office including sufficient exposure in the compulsory, elective and residual skills.

C3	
Criterion	The training office provides trainees with experience of increasing complexity and of the necessary range and depth.
Indicators	<ol style="list-style-type: none"> 1. The office follows a structured and equitable approach to providing each trainee with the required exposure. 2. The range and depth of exposure allows for trainees to develop competence in the prescribed competencies. 3. The office has processes in place to address trainees' exposure and development needs. 4. There is clear direction in terms of: <ul style="list-style-type: none"> • how each task could be addressed; and • expected progression in competence throughout the contract term. 5. Trainees and other relevant role players understand the processes and expected progression noted in point 2 and 3 above.

C4	
Criterion	The training office has processes in place to ensure that trainees meet the core experience hour requirements over the term of the training contract.
Indicators	Trainee's core experience hours are recorded and regularly monitored, and the training office addresses potential shortcomings in core hours as they arise.

C5	
Criterion	On-the-job experience constitutes the most significant portion of each trainee's learning experience.
Indicators	<p>Simulations do not constitute the only mode of exposure in support of the final assessment of competence for any individual trainee for more than:</p> <ul style="list-style-type: none"> • 10% of the total number of compulsory and elective tasks (excluding the Professional Conduct values); and • 50% of the total number of residual tasks.

C6	
Criterion	Simulations comply with PAAB's requirements for simulations (refer Annexure 8)
Indicators	<ol style="list-style-type: none"> 1. All simulations comply with PAAB's requirements for simulations. 2. Results of all simulations have been recorded in TSRs or PSRs as required.

C7	
Criterion	Each trainee has a reasonable opportunity to achieve the prescribed competencies relating to IT.
Indicators	<ol style="list-style-type: none"> 1. Trainees have access to sufficient and appropriate information technology to enable them to meet PAAB's prescribed competencies in respect of IT. 2. Trainees are adequately trained on the use of appropriate software applications, including, where relevant, audit, financial, data processing, e-mail and spreadsheet applications.

C8	
Criterion	The training office encourages the display of life-long learning and provides appropriate opportunities to enable trainees to maintain relevant technical and professional knowledge to perform their work with due care.

C8	
Indicators	<ol style="list-style-type: none"> 1. The office communicates and demonstrates the importance of life-long learning as a professional behaviour. 2. The office has mechanisms in place to identify learning needs and to provide and monitor relevant learning interventions.

C9 – Effective from 1 January 2019 for trainees whose training contracts end after 31 March 2019.	
Criterion	Each trainee completes a formal ethics programme of at least 6 to 8 hours' duration followed by an assignment which allows for individual reflection on the aspects covered.
Indicators	<ol style="list-style-type: none"> 1. Each trainee receives an ethics programme that will assist them to: <ul style="list-style-type: none"> • understand what ethics are. • understand why ethics are important. • build reputation and trust through ethics in their career and business. • understand the consequences of ethical failure. • identify what drives ethical choices. • understand different values and how they underpin behaviour in the workplace. • integrate ethical principles and apply them to scenarios that typically arise in the accounting industry. • use practical tools to help improve ethical behaviour. • make ethical decisions in complex situations. • understand the role of the chartered accountant in ensuring ethical and effective governance in organisations and his/her responsibilities in this regard; and • build an ethical culture in organisations and understand his/her responsibilities in this regard. • Understand the role of the Code of Professional Conduct in guiding ethical behaviour; and 2. The office evaluates the learning outcomes of the programme.

CATEGORY D – ASSESSMENT

The training office must have the appropriate structures and procedures in place that support and provide evidence of recognition of prior learning (RPL) and the formative and summative assessment of trainees.

D1	
Criterion	The training office has formalised and documented their assessment and adjudication process, and this has been communicated, together with the PAAB assessment appeals process, to all trainees, reviewers, evaluators and assessors.
Indicators	<ol style="list-style-type: none"> 1. Documentation is available and has been communicated to trainees, evaluators, reviewers and assessors reflecting the aspects of the assessment process as outlined in D2.1 and D2.2 and the procedures of adjudication. 2. The PAAB assessment appeals process relating to the final assessment decision is formally communicated to trainees. 3. All role players demonstrate an understanding of the assessment process.

D2	
Criterion	The training office implements and maintains evidence of assessment of trainees, as prescribed by PAAB.
Indicators	<ol style="list-style-type: none"> 1. The assessment processes and procedures as prescribed by PAAB take place. 2. Assessors are only allocated the number of trainees which they can reasonably assess with due care, taking into consideration the structure of the training programme and their other responsibilities. 3. Evidence is documented in the assessment forms, as required, to support the sign off of each task, skill and value at the final level of competence prior to the discharge/completion of the trainees' contracts on TCMS.

D2

D2.1

Technical Skills Review / Professional Skills Review

1. Trainees complete at least one TSR every two months, in a timely manner.
2. Trainees document evidence for at least one PC(C) value, and document evidence for and rate one other professional skills task in the PSR every two months, in a timely manner.
3. Trainees document their thought processes and actions taken that demonstrate the PC(C) values.
4. Trainees document specific, detailed and verifiable examples of other professional skills capabilities in the PSR.
5. Trainees complete all sections of the TSR with due care, including:
 - addressing all tasks performed during the period in the form.
 - completing the cover page in full.
 - describing the assignment; and
 - documenting the decision tree paths, to support ratings.
6. Reviewers complete the TSRs/PSRs in a timely manner after the trainees complete the forms.
7. Reviewers complete all sections of the TSRs/PSRs with due care, including:
 - documenting the decision tree paths to support ratings.
 - completing the classification of the tasks as Basic and Advanced.
 - in the case of rating differences between reviewers and trainees, documenting comments in sufficient detail to fully explain these differences (i.e., not just a restatement of the decision tree path).
 - clearly indicating (Yes/No) whether PC(C) evidence is acceptable and providing explanatory comments where evidence is not accepted; and
 - only providing ratings in relation to other professional skills tasks where the trainee has provided appropriate evidence that has been verified.
8. Trainees sign off and date the TSRs/PSRs timeously to acknowledge the ratings that get transferred to the ANA (including all sections completed by the reviewer and following any adjudication processes, where required).

D2.2

Assessment Needs Analysis

1. The ANAs are completed every six months in a timely manner.
2. Trainees complete all sections of the ANA with due care, including:
 - addressing the full list of competencies and tasks in the form.
 - correctly transferring opening ratings from the previous ANA.
 - correctly carrying forward ratings from the TSRs/PSRs.
 - carrying forward evidence for PC(C) values from previous ANAs and PSRs for the current period.
 - documenting core hours to date.
 - documenting major assignments for the next six months.
 - reflecting in detail on the state of their academic progress; and
 - documenting all the relevant information pertaining to training courses they have attended.

3. Evaluators complete all relevant sections of the ANA with due care, including:
- considering the adequacy of core hours achieved to date and commenting accordingly, for example, in the development plan.
 - confirmation of the correctness of opening balances and the correct transfer of ratings from TSRs and PSRs into the ANA.
 - correctly determining overall ratings of competence for each task (i.e., the full list of tasks is reflected and considered).
 - indicating (Yes/No) whether the PC(C) principles have been adequately demonstrated based on the evidence presented and discussion with the trainees and commenting accordingly for each value.
 - correctly indicating (Yes/No) whether development is required for each task (based on expected ratings) and for each PC(C) value.
 - reflecting and commenting on the implementation of the development plan from the previous period; and
 - preparing a suitably detailed development plan for the next six-month period.

4. Trainees and evaluators meet to discuss and sign off the ANAs within four weeks from the end of the period under review.

5. Assessors complete all relevant sections of the ANA with due care, including:
- performing a summative assessment every six months for each of the prescribed tasks (determining whether or not trainees have met the final competence requirements); and
 - signing and dating the form within two weeks from the date the evaluator and trainee sign off the document to certify the:
 - appropriateness of RPL assessment decisions.
 - integrity of the carry-forward ratings from the previous ANA.
 - overall ratings documented by the evaluator.
 - conclusions reached by the evaluator regarding the demonstration of PC(C) values.
 - adequacy of the development plan; and
 - the credibility of the assessment process.

6. Assessors complete the final ANA with due care, including:
- ensuring that all tasks and PC(C) values are signed off; and
 - the sign off is supported by sufficient documented evidence.

1. Duties of the training officer

The training officer must:

- 1.1. Give the trainee accountant every reasonable opportunity to obtain sufficient exposure to the prescribed competencies, as defined by PAAB from time to time, to enable him to apply his knowledge in a variety of relevant situations.
- 1.2. Train the trainee accountant in the standards of professionalism and ethics, which are expected of registered accountants and auditors.
- 1.3. Comply with the provisions of these Regulations.
- 1.4. Comply with his duties in terms of all applicable legislation, including, but not limited to, -
 - 1.4.1. The Labour Act, No. 11 of 2007
 - 1.3.2 the Affirmative Action Act, No. 29 of 1998
- 1.5. Provide appropriate facilities to train the trainee accountant.
- 1.6. Provide the trainee accountant with adequate supervision.
- 1.7. Conduct assessment or cause it to be conducted as prescribed in Regulation 27.
- 1.8. Provide trainee accountants with appropriate support to achieve academic progress.
- 1.9. Keep up to date records of training and experience and periodically discuss the trainee accountant's progress with him.
- 1.10. Advise the trainee accountant of:
 - 1.10.1. the terms and conditions of his employment contract, and
 - 1.10.2. the training office policies and procedures.
- 1.11. Apply the same disciplinary, grievance and dispute resolution procedures to the trainee accountant as to any other employee.
- 1.12. Ensure that the trainee accountant is employed by the accredited training office.
- 1.13. Fulfil the obligations imposed on him by PAAB, pertaining to the training of a trainee accountant.
- 1.14. Bear the cost of fees (including late lodgement penalties) payable to PAAB in terms of the training contract and any other applicable fees.
- 1.15. Inform PAAB in writing of circumstances where, in the opinion of the training officer the trainee accountant has conducted himself in a manner that may constitute punishable conduct; and
- 1.16. Make available to PAAB all documents regarding the alleged punishable conduct of the trainee accountant, including the transcript of any disciplinary hearing where the trainee accountant was found guilty of punishable conduct.
- 1.17. Keep login details to TCMS confidential.
- 1.18. Notify PAAB if they resign or are no longer able to fulfil their responsibilities as training officer.

2. Duties of the trainee accountant

The trainee accountant must:

- 2.1. Diligently serve the training office in the profession of an auditor.
- 2.2. Diligently pursue his studies in the theory and practice of the profession of a registered accountant and auditor and notify the training officer immediately should he cease to be registered for a course that would lead to the eventual award of an accredited degree, bridging programme or ACCA qualification.
- 2.3. Not engage in any other business or occupation during the currency of his training contract without the express written authority of the training officer.
- 2.4. 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 registered accountant and auditor.
- 2.5. Comply with the provisions of these Regulations.
- 2.6. Comply with the training office policies and procedures.
- 2.7. Complete any timesheets and
- 2.8. Complete any assessment documents timeously and correctly as prescribed in Regulation 21:
- 2.9. Fully cooperate with the training officer in disclosing to PAAB any circumstances which in the opinion of the training officer may constitute punishable conduct on the part of the trainee accountant and making available to PAAB all information regarding disciplinary procedures in the training office in which the trainee accountant may have been involved, including the record of these procedures.

ANNEXURE 4 COMPLAINTS PROCEDURE

1. Complaints in terms of Regulation 30 must be referred to PAAB in terms of this procedure:

Name of complainant	Format for detailing the complaint	PAAB's role
Training officer OR Trainee accountant	1. The complaint must be referred in writing in the form of a sworn affidavit. 2. The affidavit must contain the following information: <ul style="list-style-type: none"> • Name of complainant, • Name of respondent/other party, • Name of training office; and • Details of the complaint, together with any relevant supporting documents. 	1. Upon receipt of the affidavit and supporting documents, the Secretariat will acknowledge receipt thereof. 2. The complaint will then be forwarded to the respondent or the other party, for his response. 3. If the Secretariat considers that there may be prima facie evidence relating to the complaint, the respondent's response together with the affidavit and supporting documents will be submitted to the relevant committee for a decision. 4. In certain instances the respondent may be required to appear before the relevant committee to respond to the allegations against him. 5. The training officer and the trainee accountant will be informed in writing of the decision that has been taken.

2. A training officer may make use of the template affidavit (refer Template 6)
3. If the training officer is referring a matter to the PAAB that relates to a trainee accountant who has been dismissed, the affidavit must be uploaded to TCMS together with any other relevant documents to support the cancellation of the contract.
4. Where a trainee accountant is not dismissed, the affidavit and supporting documentation must be sent to PAAB's Manager: Membership and Training, at the time of the incident and/or upon finalisation of interna/external processes relating to the incident (refer Regulation 30.2).

ANNEXURE 5 ARBITRATION PROCESS IN THE EVENT OF A DISPUTE ABOUT A TRAINING CONTRACT

PAAB will inform the parties at least ten working days in advance of the date of the arbitration meeting.

1. Format of the arbitration meeting

- 1.1. Both parties, that is, the training officer and the trainee accountant, present their opening statements.
- 1.2. The training officer leads evidence and calls witnesses if necessary.
- 1.3. The trainee accountant cross-examines the training officer and the witnesses.
- 1.4. The training officer re-examines witnesses.
- 1.5. The trainee accountant presents his case, leads evidence and calls witnesses, if necessary.
- 1.6. The training officer cross-examines the trainee accountant and the witnesses.
- 1.7. The trainee accountant re-examines the witnesses.
- 1.8. The Chairperson asks questions of clarity to both parties.
- 1.9. The Chairperson makes a ruling that is binding on both parties.

2. Rules governing the proceedings

- 2.1. No party is allowed legal representation at the proceedings.
- 2.2. Documentary evidence is required (substantiated with sufficient proof). Examples include, but are not limited to:
 - 2.2.1. Progress reviews/appraisals,
 - 2.2.2. Evaluations/assessments,
 - 2.2.3. Development plans, and
 - 2.2.4. Targets/standards attained.
- 2.3. The same witness may be called by both parties.
- 2.4. A witness may only be present at the hearing when giving evidence.
- 2.5. The proceedings will be in English and PAAB may provide an interpreter if informed in advance.
- 2.6. The proceedings will be minuted (not verbatim).

3. General information

- 3.1. Parties need to be well prepared for the hearing.
- 3.2. Parties need to bring admissible evidence to support their case.
- 3.3. Sufficient copies of documentation need to be made available for all parties.
- 3.4. The duration of the arbitration proceedings may take four hours or more.

ANNEXURE 6 RULES FOR THE ACADEMIC TRAINEESHIP PROGRAMME

Contact secretariat@paab.com.na for the most current rules for the Academic trainee programme.

ANNEXURE 7 APPEALS OF ASSESSMENT DECISIONS

1. **Introduction**

1.1 The aim of the appeals process is to ensure that trainees who feel aggrieved by an assessor's decision have a mechanism that they can use to voice their disagreement with the decision.

1.2 Appeals can be brought for the following reasons:

- a. Unfair assessments.
- b. Invalid assessments.
- c. Unreliable assessments.
- d. The assessors' judgement, if the trainee considers that it was biased.
- e. Inadequate expertise and experience of the assessor, if it influenced the assessment; and
- f. Unethical practices.

2. **Scope**

The appeals procedure applies to all disputes in terms of the final (summative) assessment stage of the training contract of a trainee accountant

3. **Implementation of this policy**

The registered assessor must ensure that candidates who dispute assessment decisions are given the opportunity to appeal. The training officer must ensure that the appeals process is followed.

4. **Procedure for appeal**

4.1 **Documentation required**

Completed relevant PAAB assessment forms

5. **Stage One – Initial discussion between the trainee and the assessor**

5.1 The trainee accountant must, within 3 (three) working days of the assessment decision, discuss the reasons for his appeal of the assessment decision with the assessor concerned.

5.2 The assessor must consider the reasons advanced by the trainee accountant and respond by:

5.2.1 Amending the trainee's assessment record; or

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

5.3 This should take place within 3 (three) working days of receiving the trainee's appeal.

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

5.5 If the trainee accountant does not agree with the outcome of his discussion with the assessor, the appeal will proceed to Stage Two. Within 5 (five) working days.

6. Stage Two – Conducting the appeal

6.1 The assessor must provide the training officer with the following documents within 3 (three) working days after the initial discussion between the trainee and the Assessor:

6.1.1 Completed relevant PAAB assessment forms.

6.2 If the assessor is also the training officer, then another assessor within the training office should fill this role.

6.3 If there is no other assessor within the training office, PAAB should provide an independent assessor to fill this role. The training officer (or alternate assessor) will conduct a second assessment by evaluating these documents within 5 (five) working days of receiving them.

6.4 In the event that the training officer (or alternate assessor) does not agree with the original assessor's assessment decision, s/he must complete the summative assessment for the trainee. In this event, there is no requirement for the original assessor to amend their decision.

6.5 In the event that the training officer (or alternate assessor) agrees with the original assessment decision, s/he must communicate this to the trainee within 3 (three) working days of completing the second assessment.

6.6 Should the trainee remain unhappy with the second assessment decision, the appeal must proceed to Stage Three, within 5 (five) working days.

6.7 The appeal must be sent to the Manager: Membership and Training.

7. Stage Three

7.1 PAAB will, within 10 (ten) working days of receiving the appeal, convene a panel consisting of:

- a. The training officer; and
- b. The original assessor; and
- c. The alternative assessor (if applicable)
- d. a PAAB external moderator; and
- e. a member of PAAB EDCOM

7.2 The PAAB external moderator and the EDCOM member bear the responsibility of making the final decision.

7.3 The panel will consider the following documents:

- a. Completed assessment documents.
- b. Completed Final assessment forms.
- c. Any written comments from the trainee (e.g., background details); and
- d. Any written comments from the training officer (e.g., background details).

The panel will inform the trainee of its decision within 5 (five) working days after having convened the panel. Should the final decision not agree with the original and second assessment, the external moderator will conduct the summative assessment.

7.4 The panel's decision regarding the trainee's appeal will be final.

1. What is a Simulation?

A simulation is an activity or activities that serve as a replacement for on-the-job experience. The guidelines for providing simulations, rather than on-the-job experience, are outlined below:

- A simulation must be linked to specific competencies and tasks in order to clearly demonstrate what is expected and to provide clarity to the trainee as to the purpose of the simulation.
- Simulation must include an assessment of the trainee using the same ratings and assessment documents as the assessments of practical experience and as required by criterion C6 of the accreditation criteria set out in Annexure 2. The ratings scale used to assess competence under simulation is the same scale used for practical experience.
- Ratings obtained for any/all simulations must be captured into a TSR and PSR and form part of the evidence demonstrating the trainee's ultimate competence at the conclusion of the training programme; and
- As with assessment of on-the-job experience, feedback must be provided to the trainee regarding their completion of the simulation and any developmental areas.
- As is often carried out on-the-job, simulations may also include an element of training before the simulated work tasks are allocated and undertaken. Such training would typically constitute the organisations' approach on the tasks being simulated and therefore may take the form similar to that undertaken for, for example, for firm audit methodology training in an audit and assurance environment where trainees are typically instructed on the firm's approach in completing audit and assurance activities. The duration and extent of such pre-simulation training will be dependent on the training office, taking into account the tasks being simulated, their level of complexity, and the training office's approach to the tasks.

2. Why use Simulations?

The accreditation criteria prescribe that practical experience must constitute the most significant portion of the trainee's learning experience. However, PAAB recognises that a training office may need to supplement on-the-job experience with simulated activities.

3. How do we know if an intervention is a Simulation?

As simulations supplement on-the-job experience, all elements of the simulation should be aligned, as closely as possible, to the manner in which on-the-job experience is provided. In the development of a simulation, or in considering the simulation offerings of a training provider, the training office should therefore consider the following:

- Does the simulation mirror the conditions of the actual workplace as closely as possible?
- Given the number of competencies and tasks, is the duration of the simulation (including the assessment) appropriate?
- Which competencies or tasks is the simulation meant to address?
- What is the required level of complexity of the simulated task? This may impact the duration of the simulation.
- Is the simulation designed in such a way that it does not lead the trainee to the "correct" expected answer?

As the simulation must result in an assessment of the trainee, feedback should, as for practical experience, be given on an individual basis. This would have an effect on the number of trainees that a facilitator could reasonably assess considering that the facilitator will be "playing the role" of supervisor (see the description of the ratings in the rating scale). In essence, the facilitator must be in a position to judge whether or not the trainee would be able to perform the simulated task to a level 4 competence in the real (not simulated world).

Training offices are reminded that a registered assessor retains responsibility for the final signoff of competence for the tasks that are simulated. This applies in all instances i.e., whether presented by a training provider or internally developed.

Very important;

Knowledge is primarily gained in an academic environment, while the development of skills is associated with practical experience (Botha, 2001, p.39). Tests are an assessment of knowledge (knowing that) and not practical experience (being able to) (Botha, 2001, p.38). If the proposed assessment is a test with right and wrong answers, a mark or percentage, it is not a simulation (refer to example below). Training offices may also not consider the content of a

trainee's academic qualifications as activities that replace practical experience.

A simulation should be of such a nature that, following the completion thereof, evidence has been provided, and captured in a TSR or PSR, the trainee "being able to do".

Example: For the competency TX(R)1 – Calculates income tax payable & prepares income tax return for an individual.

Correct approach:

- Give trainee an actual tax form and information. The trainee must then be able to complete the tax return with relevant supporting documentation.
- Competent or not: Can trainee actually complete the return and document the figures in the correct places on the actual return with no intervention.
- Note: this also reflects the approach to assessment of competence in the relevant professional bodies examination, where candidates' results are not marks or percentages, but "Not attempted", "Not competent", "Limited competence", "Competent" or "Highly competent".

Incorrect approach:

- Ask trainee to write a test: Q1 Explain what you should include in tax calculation; Q2 Calculate the tax payable per individual.
- Answer: 80%

Sources:

Botha, W (2001). Pre-qualification education of registered accountants and auditors in South Africa. *Meditari Accountancy Research* Volume 9, Issue 1.

GUIDELINE 1 RECOGNITION OF PRIOR LEARNING

1. Definition

Recognition of Prior Learning (RPL) is the process through which the trainee accountant's prior work experience is recognised by reducing the remaining term of the training contract after assessment of the trainee against the prescribed competencies.

2. Objective

RPL is a steppingstone to the further development of a trainee accountant and is intended to confer a benefit to the trainee accountant in the form of a remission in the term of his training contract.

3. Legislative context

- 3.1. RPL is a national system and a key principle of the National Qualifications Framework created in terms of the Namibia Qualifications Authority Act, 1996.
- 3.2. The PAAB, must facilitate the implementation of RPL in order to open up access and entry into the accounting profession and thereby contribute to redressing past imbalances in accountancy education and training.
- 3.3. The principles of the PAAB RPL policy are –
 - 3.3.1. compliance with the objectives of the National Qualifications Framework and the Namibian Qualifications Authority guidelines and criteria on assessment.
 - 3.3.2. international comparability.
 - 3.3.3. a consistent approach to the granting of credit.
 - 3.3.4. allowing access to all individuals regardless of gender, race or disability; and
 - 3.3.5. providing RPL credentialing once competence has been proven by means of an assessment process.

4. Applying for RPL

- 4.1. A prospective trainee accountant who wishes to apply for RPL must first enter into a training contract with a training office.
- 4.2. A trainee must apply for RPL within 14 (fourteen) months after the effective start date of the training contract.
- 4.3. A trainee that has had a previous PAAB training contract can apply for RPL for a maximum of the full term of the previous training contract.
- 4.4. A maximum of 12 (twelve) months RPL may be granted for experience obtained outside of a PAAB training contract.
- 4.5. The training officer must approve the RPL application on TCMS if he is satisfied, based on the assessment process per section 5 that there are skills and/or competencies for which prior learning of the trainee may be recognised.

5. Process of assessment for purposes of RPL

- 5.1. The training officer or other registered assessor must assess the trainee accountant's competence.
- 5.2. The trainee accountant may submit to the training officer either a portfolio of evidence of his previous work or any other relevant documentation in support of the application.
- 5.3. The training officer or other registered assessor must determine the level of competence achieved in relation to the competencies prescribed by PAAB.
- 5.4. Based on the levels of competence the trainee has achieved, the training officer must determine the length (in months) of remission to be granted, subject to paragraph 5.3 above.
- 5.5. The results of the assessment of RPL should be documented in the relevant ANA.

6. PAAB's discretionary powers

PAAB reserves the right to investigate any RPL application submitted to PAAB and may in its sole and absolute discretion amend the training officer's RPL decision.

1. INTRODUCTION

- 1.1. The training office serves as the practical training ground for prospective accountants and auditors. Many of these prospective registered accountants and auditors are still completing their studies while working for the training office. Not passing these examinations creates several problems for both the trainee accountant and the training office, including, inter alia, the following:
 - 1.1.1. It limits the degree of responsibility that a trainee accountant can assume during his training contract.
 - 1.1.2. Trainee accountants cannot become registered accountants and auditors if they do not pass their examinations and obtain the required qualifications.
 - 1.1.3. Providing time off for trainee accountants to study for and write tests and examinations is costly for the training office.
 - 1.1.4. Trainee accountants are not able to focus fully on the development of their practical competencies if they also have to study for and pass examinations.
- 1.2. Trainee accountants are therefore expected to demonstrate a commitment to their studies through the achievement of sufficient academic progress, in the form of adhering to the academic progress rule.
- 1.3. These guidelines are issued to assist training officers in determining what constitutes “sufficient academic progress” and to provide guidance on procedures that should be followed where sufficient academic progress is not achieved.
- 1.4. Regulation 21 of these Regulations contains the following statements pertaining to the cancellation of a training contact on the basis of insufficient academic progress:

21.3 Should the trainee accountant fail an academic year in an accredited degree or an accredited bridging programme, for the first time, the training officer must, within 30 (thirty) days of receiving the trainee accountant's results, issue a written notification to the trainee accountant, informing the trainee accountant that, should he fail the same academic year again in the following year of his training contract, Guideline 2 will be applied. The notification must also outline the options under Guideline 2 and be signed by the training officer and the trainee accountant. Failure by the training officer to issue the notification or failure by the trainee to sign the notification does not negate any of the provisions of this section of the Regulations (Also refer to Template 1 and 2).

21.4 If the trainee accountant fails the same academic year of an accredited degree or bridging programme for the second time, the training officer must either –

21.4.1 cancel the training contract; or

21.4.2 allow the trainee accountant to continue under the existing training contract for one further academic year (a discretionary year).

21.5 Should the trainee accountant still be in contravention of the academic progress rule at the end of the discretionary year, the training officer must cancel the training contract, provided that such cancellation does not take place within 6 (six) months from the end of the training contract, in which case the training contract may be discharged, subject to Regulation 24.

21.6 The training officer must inform the trainee accountant in writing of which option outlined in Regulation 21.4 has been applied, as well as the reasons for its application.

2. DEFINITION OF ACADEMIC PROGRESS

- 2.1. Academic progress is defined in Regulation 3 as “the satisfactory completion of all or sufficient subjects to enable a trainee accountant to make one further year of academic progress towards the completion of an accredited degree or accredited bridging programme or ACCA qualification. The trainee accountant must achieve at least one year of academic progress during any two calendar years. This progress is measured by passing of the examinations of the relevant education institution” For purposes of ACCA, one year of academic

progress is equivalent to passing 4 modules.

- 2.2. An accredited post-graduate qualification, the ITC and the APC and ACCA Strategic Professional examinations are specifically excluded from this definition. If a trainee is in possession of the ACCA Advanced Diploma in Accounting and Business at the beginning of the training contract, they will be excluded from this definition as well. However, the training officer may make enrolment for a continued academic progress in an accredited post-graduate qualification a condition of the trainee's employment.
- 2.3. Academic progress is measured by a trainee accountant's passing of the examination(s) of the education institution for which he is currently registered and cannot be achieved merely by transferring to another education institution.

3. PRACTICAL APPLICATION OF THE RULE

- 3.1. Trainee accountants studying at an undergraduate level are often unable to complete the equivalent of a full academic year during one calendar year and will therefore generally not make sufficient academic progress after one year. They, in most cases require at least two years to make sufficient academic progress.
- 3.2. ACCA estimates that it takes a student an average of 4 (four) years to complete all ACCA examinations (from start to finish), which equates to approximately 3 or 4 modules can be completed in a year. This will be considered as the academic year for ACCA purposes.
 - 3.2.1. Assuming the trainee accountant registers with the ACCA to study at the Applied Knowledge level during the first year of his training contract, this trainee accountant must, as a minimum complete the Applied Knowledge at the end of the second year of his contract.
 - 3.2.2. Assuming the trainee accountant registered with the ACCA to study at the Applied Skills level during the first year of his training contract, this trainee accountant must, as a minimum complete 4 of the 6 modules at this level at the end of the second year of his contract.
 - 3.2.3. If trainee accountant studying ACCA fails to meet the requirements stipulated in 3.2.1 or 3.2.2, he will have made insufficient academic progress and the training officer will need to consider his options in terms of Regulation 21.4.
- 3.3. Assuming that the trainee accountant registers with an education institution for first-year modules during the first year of his training contract, this trainee accountant must, as a minimum, achieve the following in order to comply with the academic progress rule:
 - 3.3.1. At the end of the second year of his contract, he must have passed ALL his first-year modules as prescribed by the relevant university. If he fails to meet this requirement, he will have made insufficient academic progress and the training officer will need to consider his options in terms of regulation 21.4. These options include:
 - a) Cancelling the trainee accountant's contract; OR
 - b) Allowing the trainee accountant to continue with the third year of his training contract (a "discretionary year") during which he will attempt to pass any remaining first-year modules. Should the trainee accountant not have passed all his first-year modules at the end of the discretionary year, the training officer **must** cancel the training contract, provided that such cancellation does not take place during the last six months of the training contract.
- 3.4. Assuming he took 2 (two) calendar years to successfully complete his first-year modules, at the end of the fourth year of the trainee accountant's contract, he must have passed ALL his second-year modules.
- 3.5. If a trainee accountant had completed all his first-year modules by the end of the discretionary year, he **must** then pass ALL his second-year modules by the end of the fifth year of his contract. If he fails to meet this requirement, the training officer again has the two options:
 - 3.5.1. Cancelling the trainee accountant's contract; OR
 - 3.5.2. Allowing the trainee accountant to continue with the fifth year of his training contract while completing the remainder of his second-year modules.

- 3.5.3. Should the trainee accountant fail to pass these credits by the end of the discretionary year, the training officer **MUST** cancel the contract provided that such cancellation does not take place within six (6) months from the end of the training contract. If the latter is the case, the training contract may be discharged, subject to Regulation 24.

TEMPLATE 1 NOTIFICATION LETTER FOR POTENTIAL CONTRAVENTION OF THE ACADEMIC PROGRESS RULE

Dear (trainee accountant name)

It has come to my attention that you have not made academic progress by the end of the first calendar year in relation to the course of study you are registered for.

You are reminded that, in terms of PAAB's Training Regulations, you are required to make sufficient academic progress in order to remain registered under a training contract with (training office name).

Academic progress is defined by PAAB as "the satisfactory completion of all or sufficient subjects to enable a trainee accountant to make one further year of progress towards the completion of an accredited degree or accredited bridging programme or ACCA qualification".

This letter hereby serves as notification that, should you fail to achieve academic progress in this course of study by the end of the second calendar year, (training office name) will exercise its discretion and either

- cancel your training contract; or
- allow you to continue under training contract for one further academic year (a discretionary year).

Training Officer Signature

Date

I hereby confirm that I have read and understood the contents of this letter and have no objections thereto.

Trainee accountant Signature

Date

TEMPLATE 2 NOTIFICATION LETTER FOR CONTRAVENTION OF THE ACADEMIC PROGRESS RULE

Dear (trainee accountant)

In terms of PAAB's Training Regulations, you are required to make sufficient academic progress in order to remain registered under a training contract with (training office name).

Academic progress is defined by PAAB as "the satisfactory completion of all or sufficient subjects to enable a trainee accountant to make one further year of progress towards the completion of an accredited degree or an accredited bridging programme".

This letter hereby serves as notification that, as you have failed to make academic progress within a period of two calendar years, (training office name) has exercised its discretion and will:

- cancel your training contract; or
- allow you to continue under training contract for one further academic year (a discretionary year). Should you fail again at the end of your discretionary year, (training office name) will cancel your training contract.

Training Officer Signature

Date

I hereby confirm that I have read and understood the contents of this letter and have no objections thereto.

Trainee accountant Signature

Date

TEMPLATE 3 NOTIFICATION LETTER FOR FAILURE TO SUBMIT THE ASSESSMENT FORMS ON A TIMELY BASIS

Dear (trainee accountant name)

This letter hereby serves as notification that you are not complying with the requirement to timeously initiate and/or correctly complete your assessment forms (TSRs, PSRs and ANAs).

In terms of Regulation 21.2.1, failure by the trainee accountant to timeously initiate and/or correctly complete two successive assessment forms within the time frames prescribed by the training office's assessment policy and to the required quality may lead to disciplinary action, including, but not limited to, cancellation of your training contract.

Training Officer Signature

Date

I hereby confirm that I have read and understood the contents of this letter and have no objections thereto.

Trainee accountant Signature

Date

TEMPLATE 4 NOTIFICATION LETTER FOR POSSIBLE EXTENSION OR CANCELLATION FOR FAILURE TO ACHIEVE COMPETENCE

Dear (trainee accountant name)

This letter hereby serves as notification that, in terms of the assessment conducted on (date of assessment), you have not yet achieved competence in the prescribed competencies.

The attached development plan has been prepared in an effort to ensure you are given every reasonable opportunity to achieve the outstanding competencies. This development plan will/has been discussed with you in detail on (date of meeting).

Further, please note that in terms of Regulation 26 of the PAAB Training Regulations, failure to achieve competence in all of the prescribed competencies by the end date of your training contract will result in either the extension or cancellation of your training contract. If you do not achieve the prescribed competencies by the end of the extension period of your training contract, your contract will be cancelled.

Training Officer Signature

Date

I hereby confirm that I have read and understood the contents of this letter and have no objections thereto.

Trainee accountant Signature

Date

Dear (trainee accountant name)

This letter hereby serves as notification that you are not complying with the requirement to timeously initiate and/or correctly complete your assessment forms (TSRs, PSRs and ANAs).

In terms of the Training Regulations 21.2.1, failure by the trainee accountant to timeously initiate and/or correctly complete two successive assessment forms within the time frames prescribed by the training office's assessment policy and to the required quality may lead to disciplinary action, including, but not limited to, cancellation.

Training Officer

Date

I hereby confirm that I have read and understood the contents of this letter and have no objections thereto.

Trainee accountant

Date

TEMPLATE 6 AFFIDAVIT

AFFIDAVIT

I the undersigned [NAME OF TRAINING OFFICER]

Hereby make an oath and state as follows:

1. The facts deposed to in this affidavit are within my personal knowledge and are true and correct.
2. I am the Training Officer at [TRAINING OFFICE NAME]
3. I am hereby discharging my duty as required by the PAAB Training Regulations to report possible punishable conduct on the part of [TRAINEE NAME AND IMIS ID]
4. [Details of the complaint, together with references to any relevant supporting documents]
5. [Information on steps taken within the Training Office to address the behaviour where a trainee has not been dismissed.

[NAME OF TRAINING OFFICER]

I CERTIFY THAT THE DEPONENT ACKNOWLEDGED TO ME THAT HE/SHE KNOWS AND UNDERSTANDS THE CONTENT OF THIS DECLARATION, THAT HE/SHE HAS NO OBJECTION TO TAKING THIS PRESCRIBED OATH AND CONSIDERS IT TO BE BINDING ON HIS CONSCIENCE.

THUS SIGNED AND SWORN BEFORE ME AT _____ ON THIS _____ DAY OF
_____ 20 _____

COMMISSIONER OF OATHS

ANNEXURE 9 PAAB BY-LAWS - APPLICABLE TO TRAINEE ACCOUNTANTS

1. APPLICATION FOR REGISTRATION AS A TRAINEE ACCOUNTANT

Application for registration as a trainee accountant under a training contract shall be made to the PAAB on TCMS. Each applicant shall:

- i) pay the registration fee, if any, and the annual levy for the current year as determined from time to time upon approval of application on TCMS.
- ii) certify in the prescribed form that the information given by him or her therein is true and correct in every detail.
- iii) in the event of his or her registration, undertake to observe the provisions of the By-Laws, Training Regulations and rules framed thereunder from time to time in force; and
- iv) satisfy the PAAB in such manner as it may require that at the date of his or her application, he or she is qualified for registration under By-Law 2, and that he or she is a fit and proper person to be registered as a trainee accountant.

2. QUALIFICATION FOR REGISTRATION AS A TRAINEE ACCOUNTANT

Subject to the provisions of By-Law 1, qualification for registration as a trainee accountant shall be proof to the satisfaction of the PAAB that the applicant has met the entry requirements for a training contract as per the Training Regulations, prescribed by the PAAB.

3. CANCELLATION OF REGISTRATION AS A TRAINEE ACCOUNTANT

- (a) The PAAB shall cancel the registration of any trainee accountant who subsequent to his or her registration as a trainee accountant:
 - i) is removed from an office of trust on account of misconduct; or
 - ii) is convicted of theft, fraud, forgery, or uttering a forged document or perjury and sentenced in respect thereof to imprisonment without the option of a fine or to a fine of an amount to be determined by the PAAB from time to time and published by the PAAB for the information of the members and trainee accountants.
- (b) The Disciplinary Committee may in its discretion order the cancellation of the registration of any trainee accountant whose estate is provisionally or finally sequestered or who enters into an arrangement with his or her creditors subsequent to his or her registration as a trainee accountant: Provided, however, that before doing so, the Disciplinary Committee shall afford such affiliate an opportunity, within 21 days after being called upon by the Disciplinary Committee to do so, to satisfy the committee that there were exceptional circumstances relating to the sequestration or arrangement which would justify the committee's not exercising its discretion to order the cancellation of his or her registration.
- (c) When the registration of a person is cancelled in terms of By-Law 3(a) or (b) the PAAB shall remove his or her name from the register immediately.
- (d) A person whose registration has been cancelled in terms of By-Law 3(a) or (b) may apply for his or her re-registration as a trainee accountant after the expiry of a period of 10 years reckoned from the date of such cancellation, provided, however, that the PAAB may on the recommendation of the Disciplinary Committee reduce this period in any particular case where it considers that it would be just and equitable to do so.
- (e) The PAAB shall report any cancellation of registration in terms of By-Law 3(a) or (b) to members and trainee accountants and may report such cancellation to whomsoever else it considers appropriate; in whatever manner it considers appropriate: Provided that in the case of the cancellation of registration in terms of By-Law 3(b) it shall comply with any recommendation of the Disciplinary Committee.

4. FEES AND LEVIES

- (a) Each registered trainee accountant shall pay an annual levy at such time and of such amount and on such conditions as may from time to time be determined by the PAAB.
- (b) On registration as a trainee accountant a registration fee shall be payable of such amount as may from time to time be determined by the PAAB.
- (c) The PAAB may in its discretion remit in whole or in part the annual levy and/or registration fee of a trainee accountant under special circumstances which in its opinion warrant such remission.

5. RESIGNATION AND RE-REGISTRATION

- (a) Any trainee accountant who has paid all his or her dues and subscriptions and is otherwise in good standing may resign as a trainee accountant by sending to the PAAB written notice to that effect and such notice shall become effective immediately on acceptance thereof by the PAAB: Provided always that:
 - i) if any complaint has been received or an enquiry is pending against such trainee accountant in respect of his or her professional conduct, or in respect of the sequestration of his or her estate, whether provisionally or finally or his or her having entered into an agreement with his or her creditors, such resignation need not be accepted but his or her registration may be suspended until such complaint or enquiry has been finally dealt with by the PAAB.
 - ii) if no such complaint has been received and no enquiry is pending the resignation shall be accepted by the PAAB.
 - iii) a trainee accountant whose registration has been suspended in terms of By-Law 5(a) shall not enjoy the benefits of registration.
 - iv) when the resignation is accepted, such acceptance may be qualified or endorsed through the EDCOM so as to record the finding of the PAAB in respect of such complaint or enquiry.
- (b) No resignation once tendered by any trainee accountant may be withdrawn without the consent of the PAAB first having been obtained. Any person who has resigned as a trainee accountant shall be entitled to re-registration on proof to the PAAB that he or she complies with the conditions of By-Law 1, at the date of his or her application for re-registration.

6. PUNISHABLE OFFENCES

The following acts and practices, whether of commission or of omission, upon the part of any person who is or was a trainee accountant of the PAAB at the time of the alleged acts or practices shall be offences, and such trainee accountant or former trainee accountant found guilty thereof as provided in these By-Laws shall be liable to the penalties prescribed in these By-Laws: Provided that the acts and practices so specified are not intended to be a complete list of acts and practices which may constitute improper conduct:

- i) willfully refusing or failing to perform or conform with any of the provisions of these By-Laws, which it is his or her duty to do.
- ii) committing a breach of any Rule or Code of Professional Conduct or Ethics prescribed by the PAAB from time to time or, after having been previously warned by the PAAB or any committee appointed by it, continuing to commit a breach of such Rules or Code of Professional Conduct or Ethics.
- iii) conducting himself or herself in a manner which, in the opinion of the Professional Conduct Committee or the Disciplinary Committee, is discreditable, improper, dishonest, irregular or unworthy, or which is derogatory to the PAAB, or tends to bring the profession of accountancy into disrepute.
- iv) failing to answer or deal with appropriately within a reasonable time any correspondence or other communication from the PAAB or any other person which requires a reply or other response.
- v) failing to comply within a reasonable time with an order, requirement or request from the PAAB.

- vi) failing after demand to pay any fee, levy or other charge payable to the PAAB.

7. PUNISHABLE OFFENCES (applicable to trainees)

The following acts and practices, whether of commission or of omission, upon the part of any person who is or was a member of the PAAB at the time of the alleged acts or practices, shall be offences and such member or former member found guilty thereof after proper enquiry as provided in these By-Laws and shall be liable to the penalties in these By-Laws:

- (a) seeking either before or during the period of training of a trainee accountant, to impose any restraint whatever on the trainee accountant concerned, which will apply after the date of the termination of the training period, or threatening, or attempting to enforce, any such restraints after such date.
- (b) directly or indirectly stipulating or receiving from a trainee accountant who is or has been serving under a training contract, or from any other person any payment, reward, compensation or consideration for agreeing to the cancellation of such training contract: Provided that it shall not be deemed a breach of these By-Laws if a member, or former member, requires to be or is re-imbursed in respect of disbursements actually made by him or her to the Institute in connection with a training contract which is subsequently cancelled and of which disbursements he or she is able to produce proof to the satisfaction of the PAAB.