

## **SECTION 2C: FINANCIAL AND OPERATIONAL VIABILITY**

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## 1. OBJECTIVE

- 1.1 In order to be accredited, a professional body must demonstrate that it is and will continue to be financially and operationally viable for the foreseeable future. Providing consistent support for the IRBA's objectives and making a sustainable commitment to the broader accountancy profession over an extended period, demand that an accredited professional body be likely to remain financially and operationally viable for the foreseeable future.
- 1.2 Accreditation standards that focus on the financial and operational viability of a professional body address those aspects that relate to its resources and functioning that are necessary to support other accreditation requirements at both the institutional and programme level. Without appropriate resources and effective and efficient modes of operation, the CPD and disciplinary requirements (at institutional level) and the academic and core assessment programmes (and including the education and/or training programmes where applicable) at the programme level are unlikely to remain sustainable in the long term.
- 1.3 Accordingly, the professional body should demonstrate that its resources are appropriate to sustain the relevance, effectiveness and efficiency of its operations over the long term.

The following accreditation standards are relevant:

- Standard 1: Clearly defined institutional objective
- Standard 2: Ongoing institutional self-study
- Standard 3: Appropriate financial and other resources
- Standard 4: Appropriate administration and governance functions

## 2. ACCREDITATION STANDARDS

### 2.1 Clearly defined institutional objective

#### Standard

An accredited professional body should have a clearly defined and publicly stated objective that is consistent with its operations and appropriate to an institution committed to making a positive contribution to the auditing profession in South Africa.

#### Indicators

The following indicators provide guidance on how this standard may be achieved in practice. The accredited professional body should:

- Be properly constituted as a juristic person in the Republic and therefore be capable of entering into contracts and of being held liable in its own name, subject to the South African constitution and the law.

- Clearly express and actively pursue its objectives in relation to its members and other constituents. The objective should be expressed in terms of the results sought and the means by which they are to be attained, and should be applied within the professional body to guide decisions and actions and to conduct internal self-assessment.
- Ensure that its programmes and services are consistent with its defined objective, within the scope of the available resources. While an accredited professional body should aspire to the highest standards of operation, it is also expected to establish objectives that are realistic in the light of such factors as the purpose for which the body was established, the constituencies it serves and the needs of its community.
- As part of its stated objective, recognise the responsibility assumed as an accredited professional body and its commitment to uphold standards within the auditing profession in South Africa.
- Implement processes to ensure that relevant stakeholders are identified and consulted where appropriate and are included in decision-making processes.
- Demonstrate institutional integrity in conducting its activities through equitable policies and practices in dealing with members, employees and other constituencies.

## **2.2 Ongoing institutional self-study**

### **Standard**

An accredited professional body should demonstrate a commitment to ongoing institutional self-study and be responsive to the need for institutional change and renewal in order to maintain and enhance the relevance, effectiveness and efficiency of its operations.

### **Indicators**

The following indicators provide guidance on how this standard may be achieved in practice. The accredited professional body should:

- Conduct institutional self-assessment, at the institutional level (financial, CPD and discipline) as well as at the programme level (including academic, core assessment, education and/or training programmes). Effectiveness should be assessed through processes designed to gather both qualitative and quantitative evidence on the extent to which institutional and programme objectives are being met. This process should in turn engender a commitment to continuous improvement as a cornerstone of the accreditation relationship.
- Demonstrate that the information obtained through the self-assessment process is used as the basis for ongoing self-renewal. The results of the institutional

self-assessment may also provide an opportunity for the re-assessment of assumptions and priorities, and the identification of factors that may affect the professional body in the future.

### **2.3 Appropriate financial and other resources**

#### **Standard**

An accredited professional body should demonstrate that it has access to sustainable financial, human and physical resources necessary to ensure the provision of relevant, effective and efficient programmes and services in the foreseeable future.

#### **Indicators**

The following indicators provide guidance on how this standard may be achieved in practice. The accredited professional body should:

- Have access to a current and sustainable resource base and, where appropriate, be capable of levying fees from its members, and of raising funds within South Africa.
- Have sufficient financial resources at its disposal so as to be in a position to fund its application costs payable to the IRBA in respect of the initial accreditation process, as well as the ongoing monitoring costs and accreditation fees payable.
- Have appropriate financial resources available to support its ongoing operations in the foreseeable future. The extent to which the availability of resources may be assessed will depend, among other things, upon:
  - the appropriateness of its fee income structure;
  - the ownership of assets, and the
  - extent of its liabilities, both long and short term.
- Operate and manage an appropriate accounting and financial reporting system capable of accounting for and reporting on the source and application of resources within the South African context.
- Appoint, at least on an annual basis, an external independent auditor to express an opinion as to whether or not the financial statements fairly reflect the financial position and results of operations at a specific date and over a specified period in accordance with a recognised reporting framework.
- Have access to appropriate physical resources and operate from a permanent office located within South Africa.

## **2.4 Appropriate administration and governance**

### **Standard**

An accredited professional body should demonstrate sound administration and governance of its operations so as to facilitate the active fulfilment of its objective.

### **Indicators**

The following indicators provide guidance on how this standard may be achieved in practice. The accredited professional body should:

- Be governed by a board of executive and non-executive decision makers who demonstrate an interest in and understanding of the range and complexity of issues affecting the broad profession in South Africa and who are committed to preserving institutional integrity.
- Be managed by a chief executive officer (or equivalent) appointed on a full-time basis to oversee the operations of the professional body within South Africa and to be held accountable to the board.
- Employ an appropriate complement of qualified and experienced professional staff on a full-time basis to oversee institutional activities and exercise appropriate responsibility for them.
- Allow an appropriate complement of full-time administrative staff tasked with the implementation of well-defined organisational structures, policies and procedures to implement effective and efficient functions.

## **3. MONITORING OF ACCREDITATION REQUIREMENTS**

### **3.1 Regular formal report**

The submission of a regular formal report by the professional body is essential to ensure that the IRBA receives relevant and up-to-date information on the financial and operational viability of the accredited professional body.

The information should relate to the previous calendar year and should be forwarded to the IRBA on a date to be determined in consultation between the IRBA and the accredited professional body.

The information should include the following:

- Details relating to the juristic standing of the professional body in South Africa, including any specific by-laws to which it may be subject.
- A statement of the institutional objective of the professional body, including the constituents it serves.
- A copy of the most recent annual financial statements and report of the independent auditors.

- Details of the staff complement, including full-time and part-time administrative and executive staff.
- Details of the decision-making mechanisms within the professional body, including the executive and non-executive board members.

### **3.2 Self-evaluation**

The self-evaluation report should provide the accredited professional body with an opportunity to reflect on the extent to which it continues to meet each of the accreditation standards and indicators defined by the IRBA. In doing so, the professional body should identify shortcomings in its financial and operational viability and reach specific conclusions as to whether or not the relevant accreditation requirements have been met.

Such an objective analysis by the professional body should assist in identifying the means through which improvement may be sought in the quality of institutional self-assessment that is aimed at improving the level of services and programmes provided. The analysis should also provide insights into specific deficiencies in the policies and procedures that have become apparent in the year under review.

The information should relate to the previous calendar year and should be forwarded to the IRBA by a date to be determined in consultation between the IRBA and the accredited body. In addition to the above, the following information should be included:

- A description of the processes the professional body uses to conduct its self-assessment, both at the institutional and at the programme level.
- A discussion of factors identified as part of the self-assessment process that may require further investigation and that may have the potential to enhance the quality of services and programmes offered by the professional body.

### **3.3 External validation**

The IRBA reserves the right to conduct such procedures as it deems necessary, in addition to receiving the regular formal report and self-evaluation report, in order to satisfy itself that the accreditation requirements in relation to financial and operational viability are complied with.

### **3.4 Specific investigation**

Where the IRBA has reason to question the extent to which accreditation standards continue to be met, it clearly has a duty to investigate and take appropriate action.

**SECTION 2D: REGISTER OF MEMBERS**

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## 1. OBJECTIVE

### Statutory requirement

- 1.1 An institutional requirement for accreditation is that a professional body must maintain a register of its members in the appropriate form. In order to be accredited a professional body must demonstrate that it keeps a register of its members in the form prescribed by the IRBA.
- 1.2 An accredited professional body committed to making a contribution to the auditing profession in South Africa should be in a position to communicate with its members on matters relating to the profession. Its register of members should therefore distinguish between those members who are RAs and those who are not. In addition, members of the public may need to make enquiries as to the professional affiliations of an RA.

## 2. ACCREDITATION STANDARD

### Standard

The accredited professional body should maintain a register of its members that is complete, valid and accurate, that contains appropriate information, is made reasonably available to members of the public and that enables efficient communication by the professional body with all its members.

### Indicators

The accredited professional body should maintain a register of its members that:

- Is maintained either in written or electronic format.
- Specifically identifies which of its members are also RAs.
- Is complete, accurate and valid. All persons included in the register should be members of the professional body, and all those who are members should be listed. In addition, the critical information maintained in the register in respect of all members should be accurate.
- Is open to the public or accessible to the public at reasonable times for the purpose of enquiries.
- Contains sufficient and appropriate information should members of the public make enquiries regarding the name of the member, date of qualification for membership, and contact details of the practice.
- Contains relevant and accurate contact details in respect of all members so as to enable the professional body to communicate effectively and efficiently with them.



### 3. MONITORING OF ACCREDITATION REQUIREMENTS

Given the nature of this accreditation standard, the extent to which it is complied with should be discussed at least on an annual basis at a meeting held between representatives of the IRBA and the relevant accredited professional body.

The meeting should endeavour to:

- explore ways in which the exchange of data between the IRBA and the accredited professional body may facilitate the maintenance of complete, accurate and valid information in the register of members; and
- reach consensus as to what corrective action must be taken in order to rectify inaccurate or invalid data or omissions.

**SECTION 2E: REPRESENTIVITY IN THE PROFESSION**

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## 1. OBJECTIVE

- 1.1 In order to be accredited a professional body must demonstrate that it has in place appropriate programmes and structures to ensure that it is actively endeavouring to achieve the objective of being representative of all sectors of the South African population.
- 1.2 Within the particular South African circumstances, all accredited professional bodies should contribute towards endeavouring to be representative of all sectors of the population.

## 2. ACCREDITATION STANDARD

### Standard

An accredited professional body must demonstrate a commitment to enhancing access to the auditing profession through the implementation of appropriate programmes designed to endeavour to make the profession representative of all sectors of the South African population.

### Indicators

The accredited professional body should:

- Establish realistic and measurable targets for enhancing representivity within the profession. Outcomes achieved should be measured against established targets and reported on a regular basis.
- Collect, analyse and report data indicating the extent to which its membership is representative of various population groups and gender. Outcomes achieved should be measured against established targets and reported on a regular basis.
- Collect, analyse and report data indicating the extent to which prospective members (i.e. students and trainees at various stages of qualification) are representative of various population groups and gender.
- Either on its own or in conjunction with other parties, establish the necessary development programmes aimed at enhancing access to the profession from members of previously disadvantaged racial groups.
- Establish practices and procedures for ensuring that its own staff complement and the membership of its relevant governing structures and various committees are representative of all sectors of the South African population.
- Encourage the providers of its recognised academic, training and/or education programmes to implement proactive steps designed to enhance access to the profession.

- Encourage providers of the training programmes to take proactive steps to address issues of employment and gender equity.
- Implement programmes designed to attract persons from previously disadvantaged backgrounds who demonstrate an interest in and aptitude for accounting and auditing to enter the profession.
- Implement programmes designed to support and assist those persons from academically disadvantaged backgrounds to successfully complete academic and education programmes that enable admission to the profession.
- Where appropriate, participate in the activities of other bodies established for the purpose of developing skills appropriate to the accounting and auditing profession.

### **3. MONITORING OF ACCREDITATION REQUIREMENTS**

Given the nature of this accreditation standard, the extent to which it is complied with should be discussed at least on an annual basis at a meeting held between representatives of the IRBA and the relevant accredited professional body.

The meeting should endeavour to:

- assess the contribution made by the accredited professional body towards ensuring that the profession is representative of all sectors of the South African population; and
- explore ways in which the accredited professional body may further enhance the extent to which the profession is representative of all sectors of the South African population.

**SECTION 2F: TECHNICAL SUPPORT AND GUIDANCE**

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## **1. OBJECTIVE**

- 1.2 In order to protect the public interest the IRBA must ensure that every RA has the necessary professional competence at the point of registration and must ensure that this professional competence is maintained and developed further after initial registration. Maintenance and development of professional competence is achieved, inter alia, through CPD. The professional body must, in addition to its CPD responsibility, also provide adequate technical support and guidance in order to assist its members to maintain and develop their professional competence.
- 1.3 In order to be accredited a professional body must demonstrate that it has mechanisms to ensure that it provides adequate technical support and guidance to its members. Compliance with the accreditation requirements demonstrates the commitment of the professional body towards advancing the implementation of appropriate standards of technical expertise in the auditing profession.
- 1.4 Accreditation standards address the aspects that relate to the technical expertise and capacity available at the professional body and that will ensure the provision of adequate technical support and guidance of a high standard.
- 1.5 Accordingly, the professional body should demonstrate that its resources are appropriately and sufficiently qualified to provide technical support and guidance for its members who are RAs.

The following accreditation standards are relevant:

- Standard 1: Appropriate technical expertise
- Standard 2: Effective communication with members
- Standard 3: High-quality guidance
- Standard 4: High-quality support

## **2. ACCREDITATION STANDARDS**

### **2.1 Appropriate technical expertise**

#### **Standard**

It is essential that the accredited professional body has access to technical expertise that will ensure the provision of high-quality technical support and guidance to its members.

#### **Indicators**

The following indicators provide guidance on how this standard may be achieved in practice. The accredited professional body should:

- Have access to persons who are appropriately qualified and experienced in the technical disciplines associated with the auditing profession. Such persons may be employed by the accredited professional body or may volunteer themselves through a formal committee structure of the body.
- Have access to appropriately qualified and experienced persons so as to ensure that they:
  - ❖ Remain abreast of relevant developments within each technical discipline associated with the auditing profession.
  - ❖ Prepare guidance for members in an appropriate form, where considered necessary.
  - ❖ Provide technical support for individual members where considered necessary and appropriate.

## **2.2 Effective communication with members**

### **Standard**

It is essential that the accredited professional body establish efficient and effective means of communicating technical guidance to members. It is also essential that the accredited professional body establish efficient and effective means by which individual members can seek technical support and that there be effective and efficient means for the provision of support to individual members.

### **Indicators**

The following indicators provide guidance on how this standard may be achieved in practice. The accredited professional body should:

- Ensure that technical guidance is communicated to members in any manner deemed to be appropriate. This could include, but is not limited to, newsletters, seminars, lectures and circulars.
- Ensure that technical guidance is communicated to members in a timely manner that ensures members use the guidance appropriately.
- Ensure that there are effective and efficient methods available to individual members to seek technical support from the professional body. These methods could include, but are not limited to, the communication of requests through the internet, telephone and postal service, and visits to the premises of the professional body. The professional body should clearly inform members of the accepted method(s) prescribed for seeking technical support.
- Ensure that the response given to members who have sought technical support is appropriate. These may include, but are not limited to, the internet, telephone or postal service, or through a meeting.
- Ensure that the response given to members who have sought technical

information is provided timeously in the circumstances.

### **2.3 High-quality guidance**

The guidance provided by the professional body should be of a high quality commensurate with the level of competence expected of an RA.

#### **Indicators**

The following indicators provide guidance on how this standard may be achieved in practice. The accredited professional body should:

- Ensure that all technical guidance communicated to its members is accurate, complete, reliable and relevant.
- Ensure that all technical guidance communicated to its members is based on and relates to up-to-date practice, legislation and pronouncements.
- Ensure that all technical guidance communicated to its members is presented in a manner that is clear, unambiguous and relevant.

### **2.4 High-quality support**

The support provided by the professional body should be of a high quality commensurate with the level of competence expected of an RA. In this regard particular attention should be paid to the provision of support to registered auditors in small practices.

#### **Indicators**

The following indicators provide guidance on how this standard may be achieved in practice. The accredited professional body should ensure that support rendered to individual auditors:

- Is accurate, complete, reliable and relevant.
- Is based on and relates to current practice, legislation and pronouncements.
- Is clear, unambiguous and relevant.

The accredited professional body must further ensure that:

- Appropriate technical support is provided for all RAs, including those in small practices.

## **3. MONITORING OF ACCREDITATION REQUIREMENTS**

### **3.1 Regular formal report**

The submission of a regular formal report by the professional body is essential to ensure that the IRBA receives relevant and up-to-date information with respect to the provision of technical support and guidance by professional accredited bodies.



The information should relate to the previous calendar year and should be forwarded to the IRBA on a date to be determined in consultation between the IRBA and the accredited professional body.

The information should include the following:

- Details relating to the technical expertise employed by the professional body in the provision of technical guidance and support to its members.
- Copies of all technical guidance rendered to members during the year under review.
- Copies of all policies and procedures pertaining to technical guidance and support to members.
- Details of policies and procedures relating to the communication of technical guidance to members.
- Details of policies and procedures relating to communication between the professional body and individual registered auditors relating to technical support.
- Mechanisms through which the need for guidance is identified.

### **3.2 Self-evaluation**

The self-evaluation report should provide the accredited professional body with an opportunity to reflect on the extent to which it continues to meet each of the accreditation standards and indicators defined by the IRBA in relation to technical support and guidance. In doing so, the professional body should identify shortcomings in its provision of technical support and guidance and reach specific conclusions as to whether or not the relevant accreditation requirements have been met.

Such an objective analysis by the professional body should assist in identifying the means through which co-operation between the professional body and the regulator may be extended so as to provide support for the technical support and guidance objectives of the IRBA. The analysis should also provide insights into specific deficiencies in both the policies and procedures that have become apparent in the year under review.

The information should relate to the previous calendar year and should be forwarded to the IRBA by a date to be determined in consultation between the IRBA and the accredited professional body. In addition to the above requirements, the information should also include:

- A description of the processes by means of which issues for publication of technical guidance are selected.

**3.3 External validation**

The IRBA reserves the right to conduct such procedures as it deems necessary in addition to receiving the regular formal report and self-evaluation report in order to satisfy itself that the accreditation requirements in relation to the provision of technical support and guidance are complied with.

**3.4 Specific investigation**

Where the IRBA has reason to question the extent to which accreditation standards continue to be met, it clearly has a duty to investigate and take appropriate action.

**SECTION 3****PROGRAMME  
ACCREDITATION**

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## OVERVIEW OF PROGRAMME ACCREDITATION

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## 1. THE DEVELOPMENT AND ASSESSMENT OF COMPETENCE

- 1.1 The reputation, relevance and value of the auditing profession depend on the ability of its members to continually meet the expectations of stakeholders and provide a service appropriate to the needs of the South African economy within the global context. It is the responsibility of the IRBA to ensure that all RAs have the necessary professional competence on entry to serve the public interest and the needs of the economy, and subsequently maintain and further develop their competence.
- 1.2 The IRBA has a duty to ensure appropriate competence on entry to the profession by means of appropriate academic, education, training and assessment programmes. In this regard, a distinction should be made between professional and core competence.

### Professional competence

- 1.3 Professional competence is the ability to perform the tasks and roles expected of an RA to standards that are appropriate locally and comparable internationally.
- 1.4 Professional competence reflects the minimum expectations of the public and not the distinguishing attributes of those individuals who are considered to be especially effective. It requires an ability to continuously learn and adapt to change and thereby make a positive contribution to the profession and society throughout an RA's professional life.
- 1.5 The demonstration of professional competence is a necessary condition for registration as an auditor. Accordingly, it can only be demonstrated in situations that reflect the multidisciplinary public practice environment. Professional competence at entry point to the profession is assessed in the PPE conducted by the IRBA.
- 1.6 The IRBA may recognise or withdraw the recognition of any accredited professional body to conduct a qualifying examination for registration purposes or conduct such an examination itself. The IRBA considers that a single admission examination, set and administered by the regulator, is in the best interests of the profession.
- 1.7 Professional competence is developed by means of a recognised education programme together with a recognised training programme. Training is received in the office of an RA under a training contract registered with the IRBA. The aim of the recognised education and recognised training programmes is to build on the foundation of core competence (that was developed during the recognised academic programme and assessed in the recognised core

assessment programme – see below) through learning experiences that reflect the public practice environment.

### Core competence

- 1.8 An appropriate measure of core competence is a prerequisite for the demonstration of professional competence.
- 1.9 Core competence is the ability to apply the concepts and principles of a defined technical body of knowledge, skills and professional values in an integrated and analytical manner to a standard that provides a foundation appropriate for further professional development.
- 1.10 Core competence is developed by means of a recognised academic programme and assessed by means of a recognised core assessment programme.
- 1.11 The requirements for the development and assessment of professional and core competence, as described above, may be presented in the form of a competency model:

Programme	Objective	Responsibility
Recognised academic programme	Development of core competence	Professional body accredited by the IRBA
Recognised core assessment programmes	Assessment of core competence	Professional body accredited by the IRBA
Recognised education programme	Development of professional competence	Professional body accredited by the IRBA
Recognised training programme under contracts prescribed by the IRBA	Development of professional competence	Professional body accredited by the IRBA
Public Practice Examination (PPE) conducted by the IRBA	Assessment of professional competence	The IRBA

## 2. ADMISSION AND CREDIT REQUIREMENTS

- 2.1 The formal admission policies that define entry requirements to recognised academic, education, training and core assessment programmes are the responsibility of the relevant professional body.

**Recognised academic programme**

- 2.2 Successful completion of a recognised academic programme is required to gain admission to a recognised core assessment programme.
- 2.3 However, such successful completion does not grant automatic access to the recognised core assessment programme of another accredited professional body.
- 2.4 In cases where a recognised academic programme is not supported by a recognised core assessment programme, the IRBA will make arrangements for conducting a core assessment for the purpose of providing continuity in learning paths to registration as an RA.
- 2.5 For the purpose of admission to the PPE conducted by the IRBA, candidates retain credit for an indefinite period for successful completion of a recognised academic programme.

**Recognised core assessment programme**

- 2.6 A condition for admission to a recognised core assessment programme should be that a candidate has successfully completed a recognised academic programme.
- 2.7 For the purpose of admission to the PPE conducted by the IRBA, candidates retain credit for an indefinite period for successful completion of a recognised core assessment programme.
- 2.8 The core assessment programme may consist of a series of assessments conducted over a period of time, provided that the final component is administered only once a recognised academic programme has been successfully completed.

**Recognised training programme**

- 2.9 The terms and conditions of the contractual agreement between employer and employee as set out in an employment contract are the responsibility of the particular firm or person under which training is to take place. IRBA therefore does not become involved in the contractual employer/employee relationship established by such a contract. The IRBA approves the training contract.
- 2.10 For the purpose of admission to the PPE conducted by the IRBA, candidates retain credit for an indefinite period for successful completion of a recognised training programme.
- 2.11 Admission to a recognised training programme should require completion of a recognised academic programme, or registration for a recognised academic programme or registration for an alternative learning programme that enables

entry to a recognised academic programme.

### **Recognised education programme**

- 2.12 Admission to a recognised education programme should at least be subject to a candidate having successfully completed a recognised academic programme and having entered into a recognised training and completed core assessment programme. This requirement is essential in order to ensure that there is a suitable foundation of core competence upon which further professional development may be based.
- 2.13 For the purpose of admission to the PPE, a recognised education programme is valid for a period of five calendar years after the calendar year in which the programme was successfully completed. This requirement is essential in order to ensure that a candidate's knowledge, skills and professional values remain

## **3. MONITORING IN THE CONTEXT OF RECOGNITION**

- 3.1 Central to achieving the objectives of recognition is the monitoring of the recognised programmes of professional bodies.
- 3.2 The monitoring process is designed to encourage and assist professional bodies to seek continuous improvement in the quality of programmes through a process of self-evaluation.
- 3.3 Once recognition has been granted to the programme(s) of a professional body, such recognition extends to the future delivery of the programme, unless monitoring procedures reveal that recognition standards are no longer being complied with.
- 3.4 The maintenance of recognition status is thus dependent on the recognised programme of the professional body continuing to meet the recognition standards as determined through the continuous monitoring procedures carried out by the IRBA.
- 3.5 The manner in which the monitoring procedures are applied to a particular recognised programme will be determined by means of a consultative process between the relevant professional body and the IRBA.
- 3.6 Every programme that is recognised by the IRBA for the purpose of granting admission to the PPE will be subjected to a monitoring process by the IRBA.
- 3.7 The following monitoring procedures are applicable to each of the recognised programmes:
- regular formal reporting by the professional body;



- self-evaluation by the professional body;
- external validation by the IRBA;
- specific investigation by the IRBA;

**Regular formal reporting**

3.8 The submission of regular formal reports to the IRBA by the professional body is essential to ensure that the IRBA receives relevant and up to date information with respect to each recognised programme that ultimately enables admission to the PPE.

**Self-evaluation**

3.9 The purpose of the self-evaluation is to provide the professional body with an opportunity to:

- determine the extent to which the recognition standards defined by the IRBA continue to be met;
- recommend to the IRBA possible changes in the prescribed Curriculum Framework;
- recommend to the IRBA possible changes to recognition standards and monitoring procedures defined by the IRBA; and
- identify particular aspects relating to the recognised programme that call for guidance and assistance from the IRBA.

**External validation**

3.10 The purpose of the external validation procedures is to provide the IRBA with an opportunity to assess independently the opinions expressed by the professional body in the self-evaluation report.

**Specific investigation**

3.11 Where the IRBA has reason to question the extent to which the recognition standards are being met, it will investigate the matter and take appropriate action.

**4. EXTENT OF MONITORING PROCEDURES****Assessment of required monitoring intensity**

4.1 The IRBA will determine the intensity of the monitoring procedures to be applied to a specific recognised programme in a particular year on the basis of its assessment of the programme. This assessment should take the following factors into consideration:

- The results of the previous monitoring reports that relate to the programme;
- Any anticipated changes in the nature of the programme from the previous year;
- The degree of understanding displayed by the IRBA and the relevant professional body of the requirements of the recognition and monitoring process;
- The intensity levels applied over a period of time; and
- Any other relevant information available to the IRBA at the time the monitoring procedures are determined.

Provided that:

- In the first year in which monitoring procedures are to be applied, a high level of intensity will be applicable;
- A high level of intensity will be applied to a recognised programme at least once every three years, regardless of the assessment and consideration of the factors identified above;
- A high level of intensity will be applied where the IRBA has reason to believe that the quality of the recognised programme, or aspects thereof, is at risk; and
- Regardless of the monitoring intensity to be applied to a programme, where matters are brought to the attention of the IRBA that call for investigation, the matters will be appropriately addressed.

#### **High-intensity monitoring**

- 4.2 A "high" level of monitoring intensity implies that comprehensive external validation procedures should be performed by the IRBA in addition to the receipt of the regular formal reports and self-evaluation reports submitted by the relevant professional body.

#### **Medium intensity monitoring**

- 4.3 Where the risk of the programme is assessed as "medium", external validation procedures are to be performed to a limited extent, as determined by the IRBA at its discretion.
- 4.4 Regardless of the risk assessment and required monitoring intensity, the professional body is still required to submit the regular formal report and self-evaluation report required for the specific programme.
- 4.5 A medium intensity of monitoring places a fair degree of reliance on the information forwarded to the IRBA by the professional body in the regular formal report and self-evaluation reports. Accordingly, the professional body should ensure that the information so provided is sufficient and appropriate

to enable the IRBA to determine the extent to which the recognition standards continue to be met, with only limited reliance being placed on rigorous external validation procedures. The IRBA may therefore request the professional body to address particular aspects in its self-evaluation report.

#### **Low-intensity monitoring**

- 4.6 Where the risk of the programme is assessed as "low", no external validation procedures are to be performed.
- 4.7 Regardless of the risk assessment and required monitoring intensity, the professional body is still required to submit the regular formal report and self-evaluation report as required for the specific programme.
- 4.8 A low intensity of monitoring places extensive reliance on the information forwarded to the IRBA by the professional body in the regular formal report and self-evaluation reports. Accordingly, the professional body should ensure that the information so provided is sufficient and appropriate to enable the IRBA to determine the extent to which the recognition standards continue to be met, without relying on external validation procedures. The IRBA may therefore request the professional body to address particular aspects in its self-evaluation report.

#### **Risk assessment and monitoring intensity**

- 4.9 The relationship between the risk-assessment of the programme, the required monitoring intensity and the nature of procedures can be summarised as follows:

Risk assessment of the programme	HIGH	MEDIUM	LOW
Required monitoring intensity	High	Medium	Low
Monitoring procedures			
Regular formal reports	Yes	Yes	Yes
Self-evaluation reports	Yes	Yes	Yes
External validation	Comprehensive	Limited	None
Specific investigations	If need arises	If need arises	If need arises

### **5. THE MONITORING REPORT**

- 5.1 The IRBA will use the information gathered through the regular formal report, self-evaluation report, external validation procedures and specific investigations, if undertaken, to compile a monitoring report in respect of each recognised programme.

- 5.2 The IRBA will prepare a draft monitoring report, a copy of which will be forwarded to the professional body for comment.
- 5.3 Such draft monitoring report will then be discussed at a meeting of members of the IRBA and representatives of the professional body.
- 5.4 The meeting should endeavour to reach consensus on issues arising from the report. Where this is not achieved, the opinions of both parties should be stated in the final monitoring report.
- 5.5 A copy of the final monitoring report will be forwarded to the professional body as well as to the IRBA.
- 5.6 On the basis of the final monitoring report and the recommendations it contains, the IRBA should either instruct that recognition of the programme be continued or withdrawn immediately, or that a warning of possible withdrawal be issued.
- 5.7 The decision of the IRBA should be communicated to the professional body in writing.

## **6. WITHDRAWAL OF PROGRAMME RECOGNITION**

- 6.1 In cases where the monitoring procedures reveal that the applicable recognition standards are no longer being complied with, the IRBA should determine whether the recognition should be withdrawn immediately, or whether a warning of possible withdrawal should be issued.
- 6.2 The IRBA may recommend to the professional body that a specific provider of the recognised programme should no longer participate in the delivery of the programme. The IRBA may then instruct the professional body to notify the particular provider of this decision, failing which the recognition of the entire programme may be withdrawn.
- 6.3 A warning of possible withdrawal by the IRBA implies that if the situation is not rectified within the period specified in the warning, recognition of the programme will be withdrawn.
- 6.4 The responsibility of informing prospective students of any anticipated change in the recognition status of the programme within an appropriate period rests with the professional body.
- 6.5 Upon issuing a warning, the IRBA should set out the reasons for the warning and set specific and clear objectives that must be achieved by the professional body within the specified period in order for it to maintain recognition status.
- 6.6 During the warning period, the professional body should work closely with the IRBA with a view to maintaining standards and rectifying the situation.

- 6.7 When a decision is made whether to withdraw recognition immediately or to issue a warning, efforts should be made to avoid disadvantage to existing students to whom a commitment regarding access to the profession has been made. However, the IRBA shall also recognise its commitment toward the protection of the public interest and the maintenance of appropriate standards.
- 6.8 If standards for recognition have not been complied with at the end of the warning period, recognition should be withdrawn.
- 6.9 The professional body may then re-apply for recognition of the relevant programme at a later stage, and such application will be re-assessed in its entirety.
- 6.10 The withdrawal of recognition of an academic and/or core assessment programme implies that the professional body no longer complies with the requirements for accreditation as specified in the Act. In such instances, the procedures relating to the withdrawal of accreditation status will apply.

## **7. PROGRAMME ACCREDITATION REQUIREMENTS**

- 7.1 The accreditation requirements relating to each of the following recognisable programmes are set out as follows:
- Section 3 A: Recognised academic programme
  - Section 3 B: Recognised core assessment programme
  - Section 3 C: Recognised education programme
  - Section 3 D: Recognised training programme
- In each case, the following details relating to each individual programme are set out:
- Programme objectives
  - Recognition standards and indicators
  - Monitoring procedures
- 7.2 Recognition standards are those criteria that are regarded as essential for the realisation of the objective of each of the programmes. Standards reflect the minimum requirements for the recognition of the programmes of a professional body and the body may choose to include additional requirements for its own purposes.
- 7.3 No single recognition standard will be considered to be of overriding importance for the purpose of granting recognition. Rather, standards should be viewed as an interdependent set of requirements that collectively enable the objectives of a programme to be met.

- 7.4 In determining the extent to which a recognition standard has been met, certain indicators that give practical guidance on how the standard may be achieved have been described. The inability to comply with a specific indicator will not be viewed in isolation. It is accepted that a recognition standard may also be achieved through alternative means not referred to in the indicators.

**SECTION 3A: RECOGNISED ACADEMIC PROGRAMME**

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## 1. OBJECTIVE OF THE ACADEMIC PROGRAMME

- 1.1 The objective of the academic programme is to develop the core competence of a student to apply the concepts and principles of a defined technical body of knowledge, skills and professional values in an integrated and analytical manner to a standard that provides a foundation appropriate for further professional development.
- 1.2 In determining the desirable degree of core competence, the IRBA has defined the following seven attributes that embody its expectations of successful students of the academic programme:
  - a) The ability to analyse complex situations and to identify and define problems arising from them.
  - b) The ability to integrate knowledge from different technical fields in order to solve multiple-topic problems.
  - c) The ability to identify information relevant to a particular problem by distinguishing it from irrelevant information in a given body of data.
  - d) The ability to prioritise when dealing with multi-problem situations by identifying those problems that require immediate attention.
  - e) The ability to evaluate alternative solutions and apply objective reasoning in dealing with such alternatives.
  - f) The ability to communicate effectively with relevant stakeholders by formulating appropriate and feasible recommendations in a concise and logical manner.
  - g) The ability to continue to learn and adapt to change.
- 1.3 The degree of core competence to be developed should provide a suitable foundation on which training and education programmes can build in the development of the degree of professional competence required for success in the PPE.

## 2. RECOGNITION STANDARDS

The following standards are considered essential for the realisation of the above objective:

- Standard 1: Formal academic environment
- Standard 2: Sufficient educational breadth
- Standard 3: Representative content of the Curriculum Framework
- Standard 4: Effective instructional approach
- Standard 5: Appropriate standard, scope and form of assessment



- Standard 6: Provision for access and mobility
- Standard 7: Attraction and retention of staff
- Standard 8: Appropriate infrastructure
- Standard 9: Clearly defined mission statement
- Standard 10: Clearly defined and published delivery criteria
- Standard 11: Formal and effective communication channels to providers
- Standard 12: Formal and effective monitoring procedures.

## **2.1 Formal academic environment**

Pre-qualification education in a formal academic environment is an essential characteristic that distinguishes a profession from other occupations. It is necessary to develop the personal characteristics of the learner and an awareness of the economic and social context of the profession.

### **Standard**

The professional body should ensure that the academic programme is provided in a formal academic environment that develops the competence to exercise good judgement and interact with diverse groups of people, and initiates the process of personal growth leading to professional competence.

### **Indicators**

- a. The professional body should promote a formal academic environment. A four-year university degree (or equivalent) is considered to be the minimum period for the development of the required core competencies.
- b. In determining whether a programme is equivalent to a four-year university degree, the following should be taken into account:
  - The rigour of tuition;
  - The recognition of prior learning; and
  - The achievement of a suitable basis for further professional development.
- c. The professional body should ensure that the providers of the academic programme meet the quality standards as determined by the relevant higher education quality assurance body.

## **2.2 Sufficient educational breadth**

The multi-disciplinary public practice environment requires professionally competent practitioners to have a broad-based global perspective conducive to understanding the economic, political, social and technological context in which businesses and other organisations operate. RAs must be effective in key decision-making capacities

that require an understanding of issues not directly related to the accounting and auditing fields.

### **Standard**

The professional body should promote sufficient educational breadth in their academic programmes, thus providing students with:

- a global perspective of the historic events and current issues that shape modern society;
- a basic understanding of human behaviour;
- an appreciation of the breadth of contrasting economic, political and social issues, both locally and internationally;
- an appreciation of art, literature and science; and
- an awareness of different personal and social values.

### **Indicators**

- a. The professional body should ensure that its curriculum provides appropriate exposure to fields of study that are not directly related to the technical fields, such as the arts, sciences and humanities. It is recommended that approximately 20% of the notional learning time in the programme be devoted to general education.
- b. The professional body should ensure that general education is incorporated in the academic programme in a structured and coherent manner. Whether sufficient educational breadth is achieved in accounting courses, accounting-related courses or in courses unrelated to accounting will depend on the circumstances of the academic programme. However, a random set of courses is unlikely to achieve this goal.

## **2.3 Representative content of the Curriculum Framework**

Professional bodies seeking recognition of their academic programme will be required to demonstrate to the IRBA the extent to which the specific competencies defined by the IRBA in the Curriculum Framework are developed within their own relevant programmes.

### **Standard**

The professional body should ensure that an appropriately representative content of the Curriculum Framework prescribed by the IRBA is adopted by the providers of the academic programme.

### Indicators

- a. The professional body should define detailed outcomes-based syllabi that indicate the extent to which the academic programme develops core competence. Core competence is the ability to apply the concepts and principles of a defined technical body of knowledge, skills and professional values in an integrated and analytical manner to a standard that provides a foundation appropriate for further professional development.
- b. In defining the outcomes-based syllabus, the professional body should set out the knowledge, skills and professional values required to demonstrate core competence under each of the specific competencies defined under each of the six learning areas identified in the Curriculum Framework of the IRBA.
- c. The professional body should revise the content of its outcomes-based syllabus and associated assessment criteria on a regular basis so as to maintain its relevance and to suit changing needs, particularly within the local context.
- d. The professional body should communicate the content of its outcomes-based syllabus to the providers of the programme, to whom it should serve as a basis for the planning, delivery and assessment of the programme.
- e. The professional body should encourage its providers to communicate the content of its syllabus to each student in the form of a written study manual. This would enable students to approach their studies with clearly defined, outcomes-based learning objectives.
- f. The professional body should encourage its providers to plan and co-ordinate the delivery of the programme with a view to ensuring a unified educational experience and the integration of knowledge, skills and professional values.
- g. The professional body should ensure that the recognised academic programme places appropriate emphasis on the ethical requirements of the profession. In particular, programmes in business ethics should emphasise the need to maintain one's competence in the interests of the public and the profession, thus ensuring that an RA undertakes only those services for which the RA has the appropriate degree of competence. (In this regard, refer to the institutional accreditation requirements relating to CPD.)

### 2.4 Effective instructional approach

Pre-qualification programmes cannot be expected to be able to develop the full range of technical knowledge, skills and professional values required for continued professional competence. However, the maintenance of professional competence in a constantly changing environment makes it imperative for RAs to develop and maintain a commitment to lifelong learning. The instructional approach applied in the academic programme should address the following aspects of learning:

**2.4.1 Learning content**

The learning content should go beyond the transfer and recall of knowledge, and enable students to develop skills and values appropriate for self-directed enquiry and research.

**2.4.2 Learning process**

The instructional process should include a broad range of learner-centred instructional methods. These may include but are not limited to:

- the use of case studies that simulate real-life situations;
- the creative and diverse use of technology;
- working in groups;
- encouraging students to be active participants in the learning process; and
- encouraging students to question, seek answers for themselves and to learn on their own.

**2.4.3 Learning attitude**

Students should be encouraged to make a personal commitment to continuous learning throughout their lives.

The professional body should place considerable emphasis on the development of lifelong learning capabilities among its students through appropriate focus on the delivery of the recognised academic programme that prepares students to enter the auditing profession. (In this regard, refer to the institutional accreditation requirements relating to CPD.)

**Standard**

The professional body should promote the use of an effective instructional approach that will provide a foundation for lifelong learning.

**Indicators**

- a. The professional body should encourage its providers to adapt instructional methods and materials constantly so as to reflect the ever-changing environment in which RAs function.
- b. The professional body should encourage its providers to present the programme in such a way that students become actively involved in the learning process. Interactive learning methodologies include but are not limited to:
  - the use of case studies that simulate real life situations;
  - the creative use of technology;
  - small-groups projects.

- c. The professional body should encourage its providers to develop students' attitude of learning to learn by encouraging them to question, to seek answers for themselves and to learn independently.

## **2.5 Appropriate standard, scope and form of assessment**

Continuous assessment is necessary to evaluate the effectiveness of instruction and to provide feedback to students. The final assessment furthermore indicates the degree of core competence achieved.

### **Standard**

The professional body should ensure that the standard, scope and form of assessment in the academic programme will achieve a valid and reliable evaluation of a student's core competence.

### **Indicators**

- a. The professional body should encourage its providers to:
- utilise a variety of assessment interventions to cater for the diverse areas of knowledge, skills and professional values that need to be developed. These could include, but are not limited to, written examinations, interviews, group assignments, portfolio assessments or research assignments.
  - apply a continuous assessment process throughout the programme. The results of the assessment should be used to evaluate instructional effectiveness, identify students in need of support and provide students with regular progress reports.
- b. The professional body should ensure that as far as the final assessment of students for graduation from the relevant academic programme is concerned:
- the standard of the final assessment provides a graduate with rigorous preparation for the core assessment programme;
  - adequate security procedures are in place to safeguard the integrity and prevent any breach in the confidentiality of the assessment prior to its occurrence;
  - an appropriate percentage of the final assessment (at least 80%) is designed to evaluate the specific competencies in the Curriculum Framework defined by the IRBA;
  - the assessment is based on real-life problems and situations that require students to draw on the knowledge, skills and professional values developed in the academic programme, but need not require them to draw on practical experience gained in the practice of an RA;
  - the objective of the assessment is to assess the application of knowledge,

- rather than merely recalling such knowledge;
  - in keeping with current IRBA examination policy and in preparation for the core assessment, at least 80% of the final assessment takes the form of a formal written examination; and
  - external moderation and external examination take place. Such an external moderator should be a person with appropriate experience and expertise in the particular subject area and should not be responsible for delivery of the academic programme.
- c. Assessment methods applied within the programme should be designed to encourage and assess the extent to which students are capable of carrying out systematic enquiry in unstructured circumstances. (In this regard, refer to the institutional accreditation requirements relating to CPD.)

## **2.6 Provision for access and mobility**

The provision of a suitable standard of public practice services to the South African economy is dependent on adequate numbers of competent RAs. Policies and practices should therefore be aimed at attracting, supporting and retaining individuals who display potential and an aptitude for accounting.

### **Standard**

The professional body should promote the provision of access to and mobility within the auditing profession through admission, retention and support policies within the academic programme.

### **Indicators**

- a. The professional body should ensure that providers implement appropriate admission requirements to ensure that students entering the programme have a sufficient level of fundamental competence to provide an adequate base for the development of a high standard of core competence.
- b. The professional body should encourage its providers to recognise prior learning for admission purposes and to implement procedures whereby prospective students who have not undergone prior formal education are able to demonstrate that they are capable of successfully completing the programme.
- c. The professional body should initiate programmes that are designed to attract appropriate individuals to the study of accounting and auditing in general, and particularly to the auditing profession.
- d. The professional body should ensure that the admission policies of its providers are clearly set out and are made available to interested parties upon request.
- e. The professional body should encourage its providers to enter into formal articulation agreements with other providers that will enable transfer between

programmes, grant recognition for prior learning, minimise duplication and promote coherence in learning paths that lead to registration. Articulation standards should be clearly stated and should be based on a comparison of the level of knowledge, skills and professional values developed in the different programmes.

- f. The professional body should promote fair and equal access to its academic programmes for all individuals who have the ability and desire to enter the accountancy profession. To this end providers should be encouraged to develop bridging programmes and financial support initiatives.
- g. The professional body should encourage its providers to provide academic support facilities that assist students with the successful completion of the academic programme. Examples include mentor programmes, student counselling, advisory facilities and aptitude assessment facilities.
- h. The professional body should encourage its providers to implement appropriate channels for addressing concerns and grievances raised by students.

## **2.7 Attraction and retention of staff**

The development of a high degree of core competence is dependent upon the number, qualification and expertise of the academic staff available to present the academic programme.

### **Standard**

The professional body should implement practices designed to attract and retain adequate numbers of suitably qualified and experienced staff among the providers of the academic programme.

### **Indicators**

The professional body should emphasise the importance of appropriate staff in the provision of the academic programme by promoting the following requirements among its providers:

- a. There should be a fair ratio between the number of staff members and student enrolment figures, in the light of the rigour of instruction.
- b. There should be balance between senior and junior staff members to ensure appropriate leadership.
- c. Academic staff should have appropriate qualifications and practical experience in the relevant subject areas.
- d. There should be opportunities for staff to develop their expertise in educational instruction.
- e. A substantial number of the academic staff members should hold permanent positions to ensure continuity and stability within the programme.

- f. An appropriate number of academic staff members should hold full-time appointments to ensure an appropriate level of interaction between staff and students.
- g. A process for regular appraisal of the effectiveness of academic staff should be in place.
- h. The staff development policy should encourage continuous professional development.

## **2.8 Appropriate infrastructure**

The characteristics of the academic environment have a significant effect on the effectiveness and stability of academic programmes.

### **Standard**

The professional body should promote the utilisation of appropriate infrastructure among the providers of the academic programme to ensure that the necessary learning opportunities are provided.

### **Indicators**

The professional body should place emphasis on the importance of appropriate infrastructure in the provision of the academic programme by promoting the following requirements among its providers:

- a. The academic programme should be administrated by an academic institution that has a budget sufficient for supporting its continued operation.
- b. Appropriate instructional technology should be available to, and utilised by, the academic department.
- c. Students should have access to and be encouraged and required to make use of reference and library facilities;.
- d. Students should have access to and be encouraged and required to make use of multi-media information technologies and computer facilities where appropriate.
- e. There should be sufficient and appropriate supportive resources and services to meet the objectives of the programme. These could include, but are not limited to, the following:
  - Administrative, secretarial and technical support;
  - Instructional venues;
  - Office accommodation;
  - Study facilities for students;
  - Venues for consultation between staff and students;



- Instructional support media; and
- Duplication facilities.

## **2.9 Clearly defined mission statement**

A clearly stated academic mission is of primary importance to the recognition and monitoring process. Academic programmes will be evaluated, recognised and monitored by the IRBA within the context of the academic mission defined by the professional body in question.

### **Standard**

The professional body should formulate a clearly defined mission statement that reflects the priorities it has assigned to the achievement of the objectives of the academic programme defined by the IRBA.

### **Indicators**

- a. The professional body should formulate a mission statement that relates to the academic programme. The statement should:
  - identify the particular stakeholder groupings and constituents that the professional body intends to serve through the academic programme;
  - specify the objectives of the academic programme and the standards to be pursued;
  - be reviewed and revised on a continuous basis; and
  - be consistent with the broad overall mission of the professional body.
- b. The professional body should ensure that its activities with regard to the academic programme are consistent with its mission statement.

## **2.10 Clearly defined and published delivery criteria**

In cases where a professional body makes use of various institutions to deliver the academic programme, it is essential that potential providers be evaluated on an equal and transparent basis.

### **Standard**

The professional body should have clearly defined and published delivery criteria that provide a fair and transparent basis upon which potential providers will be assessed, accredited and monitored and that reflect the minimum criteria for the achievement of the objective of the academic programme.

### **Indicators**

- a. The professional body should issue formal guidelines that set out its criteria for participation in the provision of the academic programme.

- b. The professional body should issue guidelines that are clear and unambiguous and that are available to interested parties on request.
- c. The professional body should include in its guidelines the procedures for the application by and evaluation and approval of providers for participation in the delivery of the academic programme.

### **2.11 Formal and effective communication channels to providers**

In order to properly oversee the providers of its academic programme, it is essential that the professional body has access to reliable, relevant and accurate information regarding the programme.

#### **Standard**

The professional body should establish formal and effective communication channels to the providers of the academic programme in order to exchange the necessary information.

#### **Indicators**

- a. The professional body should make provision for formal site visits to the provider(s) of the academic programme, and the making of reasonable enquiries relating to the programme.
- b. The professional body should require providers to submit information to the body on a regular basis to enable the latter to submit the general, statistical and other information required by the IRBA in terms of the monitoring procedures.

### **2.12 Formal and effective monitoring procedures**

In order to properly oversee the providers of its academic programme, the professional body should co-operate with the providers to identify deficiencies and take corrective actions as part of an unremitting effort to improve the quality of the programme.

#### **Standard**

The professional body should establish formal and effective monitoring procedures with the providers of the academic programme.

#### **Indicators**

- a. The professional body should actively monitor the provision of the programme by its providers to ensure that programme objectives are being met to an appropriate degree. This could be achieved by means of:
  - student surveys;
  - monitoring of success rates in the core assessment programme;
  - employment placements and alumni surveys; and

- direct monitoring through site visits.
- b. The professional body should conduct site visits to the providers of the programme on at least a five-yearly rotation basis in order to:
  - assess the relevance of course content;
  - evaluate and report on the effectiveness of instruction;
  - make recommendations for quality improvements;
  - suggest areas for co-operation; and
  - provide assistance where required.

### **3. MONITORING OF THE RECOGNISED ACADEMIC PROGRAMME**

#### **3.1 Regular formal reporting**

In order to enable the IRBA to carry out its monitoring function effectively and efficiently, it requires certain information concerning the recognised academic programme of a professional body. The information should relate to the previous academic year and be forwarded to the IRBA by the relevant professional body by a date to be determined in consultation with the IRBA. The information should include the following general and statistical information:

##### **3.1.1 General information**

- a. A declaration of the academic mission statement of the particular professional body.
- b. A copy of the most recent rules and regulations prescribed by the professional body for the purpose of accrediting providers of its recognised academic programme.
- c. The name and contact details of each institution that participates in the delivery of the recognised academic programme.
- d. Details of the recognised professional examination(s) to which graduates of the recognised academic programme are admitted.
- e. Details of any policy relating to the admission to membership of the professional body to which graduates of the recognised academic programme may be entitled.
- f. Any other general information as may be required by the IRBA from time to time.

##### **3.1.2 Statistical information**

The following statistical information must be supplied for every institution that participates in the delivery of the recognised academic programme:

- a. The total number of students registered per academic level.
- b. The distribution of registered students per academic level on the basis of gender and race.
- c. Pass rates for each academic level.
- d. The number of full-time and part-time academic staff members responsible for the delivery of the recognised academic programme.

### **3.2 Self-evaluation**

- 3.2.1 The professional body should prepare an independent self-evaluation report for every institution that participates in the delivery of the recognised academic programme.
- 3.2.2 The self-evaluation report should be submitted to the IRBA by the relevant professional body by a date to be determined in consultation with the IRBA.
- 3.2.3 Such self-evaluation report may be prepared on a rotation basis provided that the rotation period does not exceed five years for each participating institution.
- 3.2.4 Where an institution participates in the delivery of a recognised academic programme for the first time, a self-evaluation report must be submitted by the professional body within six months of the end of the first academic year. (Thereafter, the rotation basis may apply.)
- 3.2.5 The professional body is responsible for the preparation of the self-evaluation report, but may delegate this responsibility to a specific person, group of persons, committee or task group as appropriate.
- 3.2.6 It is recommended that the self-evaluation report be based on input from both the professional body and representatives from the institution that participates in the delivery of the recognised academic programme.
- 3.2.7 In the self-evaluation report the professional body should address critical aspects of the recognised academic programme as they relate to the specific provider that will demonstrate to the IRBA the extent to which the recognition standards as defined by the IRBA continue to be met.
- 3.2.8 In cases where the IRBA has reason to question the self-evaluation report, it retains the right to conduct its own evaluation of the recognised academic programme and the specific provider thereof. Recognition

status may be withdrawn as a result of such evaluation.

### **3.3 External validation**

- 3.3.1 The nature of the external validation procedures will be determined by collaboration between the professional body and the IRBA in order to ensure that the IRBA's monitoring objectives are met.
- 3.3.2 The validation procedures should include those procedures necessary for the IRBA to satisfy itself as to the extent to which the recognition standards defined by the IRBA continue to be met. These procedures may include, but are not limited to the following:
  - a. Participation in site visits conducted by the professional body at the various institutions that participate in the delivery of the recognised academic programme.
  - b. Insight into reports on site visits at a provider of the recognised academic programme by the professional body.
  - c. External post facto moderation of the final assessment of students of the recognised academic programme by scrutiny of a selection of assessments.
  - d. Insight into surveys that address the recognised academic programme and conducted among students of the core assessment programme in the form of questionnaires.
  - e. Investigation of matters relating to the professional body and its recognised academic programme that are brought to the attention of the IRBA.
  - f. Observer status at meetings of the academic committee of the particular professional body.
  - g. Requesting the professional body to respond to specific matters raised by the IRBA regarding the recognised academic programme.
  - h. Insight into correspondence between the professional body and its providers that relates to a revision or clarification of policy issues concerning the recognised academic programme and its provision.
- 3.3.3 The information submitted in the self-evaluation report will be used as the basis for the performance of the external validation. This does not preclude the IRBA from obtaining additional information from other sources.

### **3.4 Specific investigations**

- 3.4.1 Should a complaint be lodged with the IRBA regarding a recognised

academic programme or should the IRBA otherwise become aware of any deficiencies in the programme, it has a duty to ensure that the matter is attended to.

- 3.4.2 Where the IRBA deems it appropriate, it will request the professional body to investigate the matter and to report its findings to the IRBA.
- 3.4.3 On the basis of the outcome of such a report back, the IRBA may either instruct that recognition be continued or withdrawn immediately, or that a warning of possible withdrawal be issued.
- 3.4.4 In cases where the complaint relates to the internal administration of the recognised academic programme, the IRBA shall refer the matter to the professional body.