INTEGRITY I PUBLIC INTEREST I AUDIT QUALITY

FREQUENTLY ASKED QUESTIONS

1. I wrote PPE and qualified as a CA (SA), do I have to register for the ADP before I can register as an Registered Auditor (RA)?

No. All candidates who wrote the PPE and qualified as CA(SA)s are not required to register for the ADP. They can register as RAs with Registry at registry@irba.co.za.

2. Must I register with the IRBA immediately after completing the ADP?

We encourage all Registered Candidate Auditors (RCAs) to register after completing the ADP. While registration is not a mandatory requirement, candidates who do not register within three years of completing the ADP will be required to undergo a proficiency interview.

3. Can I complete the ADP in less than 18 months?

Yes. An RCA who has worked at a firm for a considerable period and is already operating at a more senior level when entering the ADP may be able to complete the programme in less than 18 months through Recognition of Prior Learning (RPL).

To be considered for RPL, a strong motivation must be submitted together with the registration documents. The motivation should provide detailed information about the RCA's relevant experience, the nature of the clients they have worked on, and the reasons why RPL should be granted. RPL is granted at the discretion of the IRBA and is limited to a maximum period of 12 months.

4. Who qualifies to be an ORA?

An Oversight Registered Auditor (ORA) must be a Registered Auditor (RA) employed by a Registered Auditor (RA) firm and must have been registered with the IRBA for at least three years.

5. Does the ORA have to be a partner at the firm?

No. The ORA does not have to be a partner. It is up to each firm to determine the most appropriate structure for managing the ADP. However, the individual appointed as the ORA must be a suitably qualified Registered Auditor (RA) with assurance experience and must have been registered with the IRBA for at least three years.

6. Is the ADP monitoring visit compulsory?

Yes. The ADP monitoring visit is a compulsory part of the programme. However, the visit is developmental in nature and is intended to support both the RCA and the firm to ensure that the environment is conducive to producing a competent RA. Any findings arising from the visit are not binding on the partner or the firm. Where applicable, the ADP inspector will provide practical recommendations and guidance on how to address identified areas for improvement.

7. What are the monitoring costs?

No. There are no costs associated with ADP monitoring visits.

8. Is there a test or an exam required to complete the ADP?

No. There is no test or examination required to complete the ADP. Instead, the RCA must submit a Portfolio of Evidence (PoE) that demonstrates the experience and competencies gained during the programme. The PoE is independently reviewed and assessed by three suitably qualified panel members, who provide feedback based on the quality and completeness of the evidence submitted.

9. Where do I document my POE?

Once your registration has been completed, both you and your ORA will receive login details for the Learning Management System (LMS). The LMS is the online platform used to document and manage your Portfolio of Evidence (PoE) throughout the ADP.

10. What happens if I do not successfully complete the ADP?

The ADP is a specialised programme that is based on the practical experience gained while performing assurance-related work. As such, there is no pass or fail examination. Instead, your Portfolio of Evidence (PoE) is reviewed by independent panel members, who assess whether you have demonstrated the required competencies and successfully completed the programme. If the panel concludes that the ADP has not yet been successfully completed, you will receive feedback identifying the areas that require further development and will be given an opportunity to address these areas and resubmit the necessary evidence.

11. Can an RCA be seconded overseas?

Yes. RCAs may complete part of their ADP through an international secondment, provided the secondment is with a network firm linked to a South African RA firm that

uses the same audit methodology. A South African ORA must oversee the RCA's development, supported by a designated engagement partner at the overseas office. The RCA must be appointed at a managerial level, and all PoE documentation must be reviewed and signed off by the local ORA. International secondments are subject to IRBA approval on a case-by-case basis, and a maximum of 12 months may be recognised as part of the ADP.

12. Will the IRBA penalise me for changing firms?

No. The IRBA will not penalise you for changing firms. The receiving firm will determine if additional time must be served to complete the ADP. This discussion should be held and agreed upon prior to signing a contract with a new firm.

13. What will the IRBA do in the case of a labour dispute?

The IRBA does not get involved in any labour disputes or disagreements between the RCA and the firm. The firm's HR policy will prevail in such circumstances.

14. Does the IRBA decide who becomes a partner in my firm?

No. The firm's internal policies and procedures will determine the route and attributes required to become a partner in that particular firm. The IRBA only makes an assessment of the RCA's eligibility to register as an RA.

15. Can I wait and only register someone on the ADP when I know that they will make partnership in my firm?

The IRBA encourages firms to register eligible candidates on the ADP as soon as they are ready to commence the programme, rather than delaying registration until partnership prospects are certain. The purpose of the ADP is to develop and maintain a strong pipeline of Registered Auditors (RAs) for the South African economy as a whole, and not solely to meet the succession or partnership needs of individual firms.

16. What procedures must we follow when a candidate wants to temporarily suspend their ADP registration, for example; due to maternity leave?

The ORA and the RCA may agree to temporarily suspend the ADP. In this regard the suspension will be in accordance with the provisions of the firm's Human Resource policies and practices. However, the RCA and the ORA must send an email communication notifying the IRBA of such suspension.