

## **1 Accredited Training Organisations (ATOs)**

Accreditation of the environment in which Singapore CA Qualification Candidates gain their practical experience is important. It ensures that the ATO provides adequate learning and development opportunities for Candidates. In order to be an ATO, an employer needs to have the support of the senior leadership (ie. CFO / CEO / Managing Partner / Finance Director) and demonstrate commitment to the Practical Experience Principles and Guidelines.

An ATO should:

1. Exhibit professional and ethical practices in its dealings and is committed to the training and development of Candidates;
2. Identify the training and development needs of Candidates;
3. Provide development opportunities for Candidates; and
4. Monitor and review development activities.

### **1.1 ATO Roles and Responsibilities**

#### **A. TRAINING PRINCIPAL**

Each ATO appoints a Training Principal. The Training Principal carries the overall responsibility for supervising Candidates' training, and has to confirm to ACRA that Candidates have achieved the required standard.

The Training Principal is responsible for:

- i. Gaining, complying with and maintaining the Singapore CA Qualification ATO status
- ii. Acting as the key point of contact with ACRA;
- iii. The delivery of the Singapore CA Qualification training within the organisation;
- iv. Ensuring that there are appropriate resources to support Candidates' training;
- v. Acting as signatory on the Training Agreement with Candidates and registering these agreements with ACRA, including any amendments or cancellations that follow (a **Sample Training Agreement** is included as **Appendix 2**);
- vi. Approving and allocating Approved Mentors for Candidates; and
- vii. Confirming to ACRA of the Candidate's completion of Practical Experience requirements.

The Training Principal must be:

- i. Contractually employed by the ATO;
- ii. In a position of responsibility in the ATO and have decision-making power in relation to training and development; and
- iii. A member of a professional accountancy body that is recognised by ACRA and have a minimum of 3 years' post-professional qualification experience; OR any other person

having, in the opinion of ACRA, on a case-by-case basis, adequate qualifications and experience.

Within an ATO:

- i. A Training Principal can also apply to be an Approved Mentor, though ACRA prefers the two roles to be held by different individuals for purposes of checks and balance;
- ii. There is only 1 Training Principal to ensure that there is a focal point for ACRA and the Singapore CA Qualification; and
- iii. The Training Principal can be supported by a Secondary Contact. The Secondary Contact supports the Training Principal in the administration and monitoring of training for the Singapore CA Qualification, eg. Human Resource or Learning & Development specialists. Secondary Contacts are not required to be accountants.

#### **B. APPROVED MENTOR**

The Training Principal allocates an Approved Mentor to each Candidate and is responsible for ensuring that an Approved Mentor has the necessary qualifications and experience. The Training Principal delegates to the Approved Mentor the responsibility for mentoring Candidates. The Approved Mentor has to review and verify Candidates' Record of Practical Experience and Competence (RPEC).

An Approved Mentor must be:

- i. Contractually employed by the organisation. There may be exceptional cases where there will be an External Mentor, but these need prior approval by ACRA and will have to follow strict guidelines;
- ii. A senior staff member in the organisation and have knowledge of the Candidate's work and training undertaken; and
- iii. A member of a professional accountancy body that is recognised by ACRA and have a minimum of 3 years' post-professional qualification experience; OR any other person having, in the opinion of ACRA, adequate qualifications and experience.

An Approved Mentor will be responsible for:

- i. Developing Candidates and discussing training issues.
- ii. Carrying out 6-monthly reviews with allocated Candidates to discuss:
  - Modules and study progress;
  - Time spent on Practical Experience;
  - Professional development;
  - Ethical issues and training;
  - Career development; and
  - Any other issues affecting the Candidate's ability to attain CA (Singapore).
- iii. Reviewing and verifying Candidate's Record of Practical Experience and Competences.

It is important to note that:

- i. The Approved Mentor does not necessarily have to be the Candidate's line manager, but must have access to the line manager and the work undertaken by the Candidate to ensure that it complies with the requirements of the Singapore CA Qualification; and
- ii. Though there is no specific requirement, it is recommended that an Approved Mentor should not be responsible for more than 8 Candidates in order to ensure that adequate advice and counselling is given to each Candidate on their personal and professional development.

## **1.2 Seeking Accreditation**

Application to be an ATO is online, at <https://scaq.acra.gov.sg>, click on "New ATO Application". Applicants will be required to provide evidence and / or discuss activities that demonstrate commitment to the Practical Experience Principles and Guidelines found in Appendix 1. This evidence may then be corroborated with existing employees who will be asked questions regarding the quality of their training and development opportunities.

## **1.3 ATO Accreditation Process**

There are five stages in this process:

- Stage 1 — **Submit** application and documents online;
- Stage 2 — **Participate** in assessment;
- Stage 3 — **Evaluation** by ACRA;
- Stage 4 — **Annual** update of records; and
- Stage 5 — **Renewal** of accreditation every 3 years.

### STAGE 1: Submit Application and Documents Online

Organisations should prepare for the online application by gathering all mandatory and supporting documents in pdf format. These documents will show the organisations' commitment to the Practical Experience Principles and Guidelines. The examples provided in Appendix 1 are for guidance purposes only, and other documents may be used to demonstrate commitment.

Organisations may sometimes choose to provide evidence simply through discussion, rather than providing hard copies of documentation. Particularly in smaller organisations, ACRA can take note that employers have tried to comply with the spirit of the Guidelines but not have any formal documentation.

### STAGE 2: Participate in Assessment

Based on the evidence provided, an ACRA Assessor will determine whether or not the organisation is a suitable environment for training Singapore CA Qualification Candidates.

In addition, the ACRA Assessor may conduct a site visit, request a meeting, and/or interview existing staff on the organisation's learning environment. If it is an application for renewal of ATO status, the staff to be interviewed must include SCAQ Candidates. Organisations will be required to provide a number of corroborators depending on the expected number of Singapore CA Qualification Candidates to be covered by the application.

### STAGE 3: Evaluation by ACRA

The ACRA Assessor will not only consider individual pieces of evidence, but also look at the overall suitability of the organisation. Depending on circumstances, ACRA may:

- i. Recommend improvements for implementation; and/or
- ii. Impose conditions.

### STAGE 4: Annual Update of Records

It is the responsibility of the ATO to ensure that all records are updated in Singapore CA Qualification Online Platform in a timely manner. Any change in circumstances at the ATO that may affect Candidates' training, must be reported to ACRA promptly. This includes (but is not limited to):

- a) A change in Training Principal and Approved Mentors;
- b) A significant change to the training policies and / or procedures; or
- c) A significant change in the nature of the work available to Candidates.

In these situations, ACRA may seek to have further discussions and / or an informal meeting to ensure that the environment will continue to provide adequate training opportunities for the Candidates.

The ATO should perform a check on the online records at least once before the end of the calendar year.

**STAGE 5: Renewal of Accreditation Every 3 years**

ATO status is valid only for 3 years. The Training Principal will receive an email to kickstart the re-accreditation process online at least a month before the expiry date. ATOs must submit updated supporting documents to verify that the environment is still suitable of Candidates' CA (Singapore) journey.

**1.4 Withdrawal of Accreditation**

If at any time, ACRA has concerns over the suitability of an ATO and its commitment to the Practical Experience Principles and Guidelines, it can reappraise the ATO status. ACRA may suspend or withdraw ATO status for:

- a) Any material failure to meet the Practical Experience Principles and Guidelines;
- b) Any failure to comply with ACRA's monitoring procedures;
- c) Candidate complaints that are found to be justified;
- d) Failure to submit timely and accurate information; or
- e) Any actions by the ATO deemed by ACRA to be sufficient grounds for withdrawal of accreditation.

If the accreditation is withdrawn, ACRA will assist Candidates who are part-way through the Singapore CA Qualification to seek alternative arrangements in order to satisfy the practical experience and competences requirements.

**1.5 Appeals**

Organisations whose accreditation status is refused or withdrawn, have the right to appeal to ACRA. An independent review of the evidence submitted will be carried out and the organisation will be notified of the outcome of this review in writing.

**1.6 Special Circumstances**

Every effort will be made to assist employers, who wish to train Candidates, achieve ATO status. It is recognised that there may be circumstances that fall outside the usual ATO, Approved Mentor and Candidate relationship. ACRA will consider these circumstances on a case-by-case basis with a view towards achieving a satisfactory outcome.

Applicants and ATOs must notify ACRA of any existing or potential conflicts of interest. This could include a situation in a family business where the Approved Mentor will be a parent or sibling.