Training Contract Discharge 101

November 2025

CAPABILITIES & ENDORSEMENTS

SAICA
DIFFERENCE MAKERS™

AGENDA

1. Discharge Training Regulations
2. EAT
3. TCMS

CA(SA) AGA(SA) AT(SA)

#DIFFERENCE MAKERS

TRAINING REGULATIONS

Regulation 24 – Discharge of a Training Contract

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- Option to 'Request Discharge' on TCMS available **60 days** prior to contract end date
- Must be discharged by TO no later than **60 days** of contract end date
- Contract status after discharge based on qualification:

Qualification	TCMS Contract Status
Endorsed degree, or Endorsed/recognised bridging programme, or Endorsed post-graduate qualification	Discharged
None of the above qualifications	Completed

★ **Option to approve discharge ONLY available to Training Officer (TO)!**

TRAINING REGULATIONS

Regulation 24 – Discharge of a Training Contract

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Components / requirements to discharge training contract:

1

Completed minimum **hours of core experience** (per TCMS contract)

2

Complete the **full term of the contract** including:

- approved remissions
- extensions
- any penalties

3

Achieved final level of proficiency in prescribed competencies

CA2025AA: F2 technical

Details can be seen on TCMS

Details can be seen on EAT

The SAICA Electronic Assessment Tool (EAT)

#DIFFERENCE MAKERS

EAT AND THE DISCHARGE PROCESS

#DIFFERENCE MAKERS

1

The Final PDS

Note:
Trainee can create additional PDSs e.g. 7 of 6

2

Reports available to Trainee:

1. ELP
2. IEP
3. Assessment Record

3

Trainee Status page in PDS & on Trainee profile

4

Consolidated Trainee Status Report

5

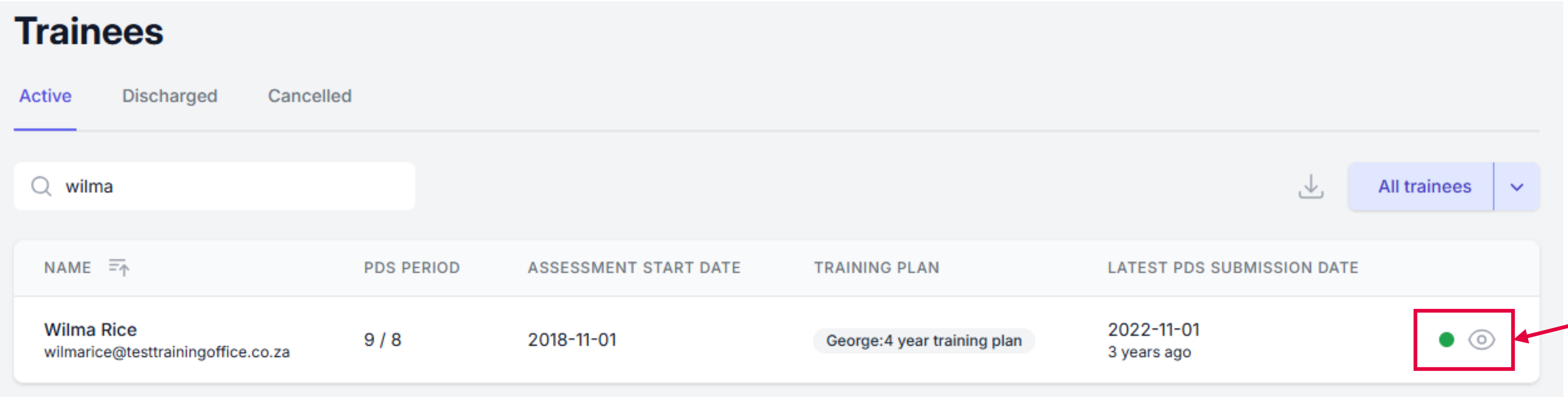
The "green dot"

6

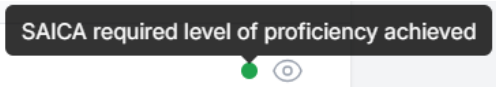
Open assessment forms "check"

EAT: Trainee List – “Green dot”

- Indicates that the final SAICA required levels of proficiencies were achieved for PVAAs



Required level of proficiency met for all PVAAs

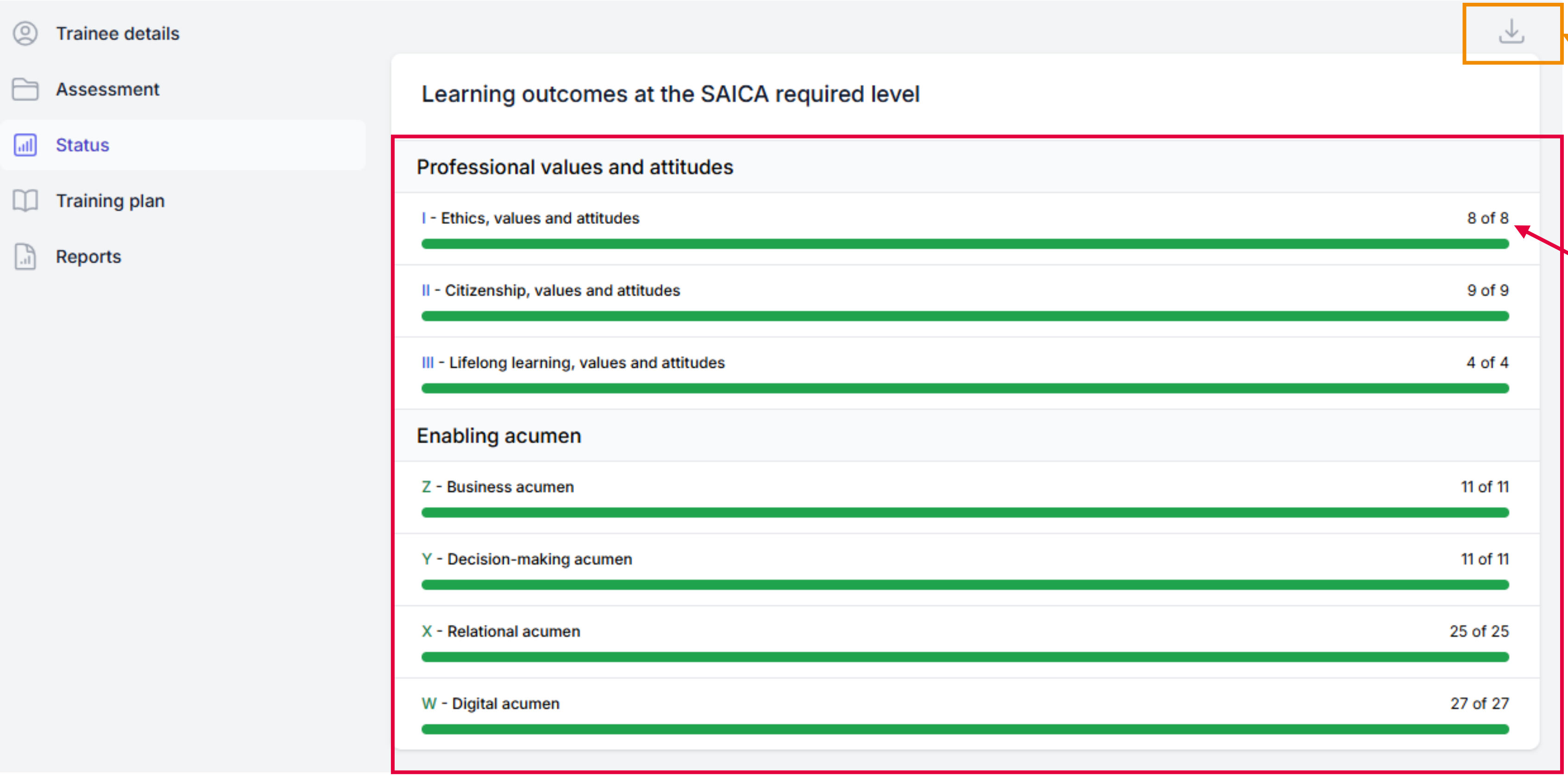


NOTE

- Green dot does not check mandatory exposure of ‘F2 technical’ as required for trainees on CA2025AA
- Green dot does not check for open assessment forms

EAT: Trainee Status page

- Also available on “Conclude” tab of PDS to Evaluator & Assessor **before** PDS is finalised



Download **Assessment Record** report

Still refers to the 95 PVAAs.

Click on a category to view the detail (see next slide)

EAT: Trainee Status page cont.

#DIFFERENCE MAKERS

- Trainee details
- Assessment
- Status
- Training plan
- Reports

Back ‹ ›

Professional values and attitudes

I - Ethics, values and attitudes

	SAICA REQUIRED LEVEL	CURRENT RATING
I1 - Personal ethics		
a) Act honestly and demonstrate personal integrity, accountability and trustworthiness INCLUDING while interacting with others	Level 3	Level 3
b) Carry out work in a manner that protects public interest, the client, employer and other relevant stakeholders, and put these before your own interest	Level 0	Level 0
I2 - Business ethics		
a) Consider the impact of ethics within a specific business environment (a client or your training office) AND evaluate how ethics is managed in that context	Level 3	Level 3
b) Demonstrate how you contributed to the ethical culture of your business environment	Level 3	Level 3
c) In the context of ethical dilemmas that arise relating to organisational ethics and corporate culture or when rendering professional services, use an ethical reasoning process (based on professional values and attitudes and the code of professional conduct) to - (i) Identify threats to ethical principles, AND (ii) Analyse all courses of potentially unethical action as well as the consequences of each, AND (iii) Choose the appropriate course of action to solve the dilemma, AND	Level 3	Level 3

SAICA required level vs Trainee's current level (per last finalised PDS)

Removed PVAAs indicated by Level 0

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EAT: Reviewing the Final PDS: Technical

- Need exposure across Inputs, Business Activities & Outputs
- Mandatory exposure to F2 for trainees on CA2025AA

Feedback summary | Academic record | Technical experience | Proficiency in PVAA's | Development plan

Technical experience Accepted

Technical experience captured in the LORs compared to planned experience per the training plan and a reflection on Core hours, to facilitate reflection on the range and depth of exposure and the impact on development of the PVAA learning outcomes.

Exposure to technical competencies

	Expected	Exposed	Total
Inputs	5	5	122
Business Activities	25	6	193
Outputs leading to outcomes	Expected	Exposed	Total
D1 - Performance measurement for external users of general purpose financial statements	2	0	21
E1 - Tax governance	0	0	9
E2 - Laws and regulations	1	1	11
F1 - Concepts and principles of assurance engagements	3	0	44
F2 - Audits of historical financial statements	22	16	192
F3 - Other assurance services	12	0	29
F4 - Other related services	12	0	14

Total # of times trainee claimed exposure

EAT: Reviewing the Final PDS: Technical

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F2 - Audits of historical financial statements

1 - Statutory and other requirements for audits of historical financial statements

a) By applying concepts and principles of assurance engagements in this context, explain and apply the objective of an audit of historical financial statements together with reasonable assurance as outcome, and how it will impact on stakeholders	2	1	6

2 - Perform an audit of historical financial statements

a) Apply pre-engagement activities and identify relevant issues	2	0	3
b) Plan the audit engagement, taking into account its objectives and the criteria governing the audit opinion	1	1	12
c) Evaluate transactional business processes	1	1	11
d) Assess the entity's risk assessment processes, also taking into account its corporate governance and risk profiles	1	0	6
e) Determine materiality for the audit engagement	1	1	12
f) Assess the risks of material misstatement at the financial statement level and at the assertion level for different classes of transactions, including related disclosures, and account balances with their disclosures	1	1	9
g) Formulate a suitable audit strategy and audit approach	1	2	9
h) Formulate appropriate further audit procedures based on the identified risks of material misstatement	1	1	13
i) Assess the evidence and results of the analysis and procedures	1	2	18
j) Document the work performed and its results	1	2	24
k) Draw draft conclusions	1	2	22
l) Based on all audit steps taken and conclusions drawn, formulate a draft audit opinion	1	0	4
m) Apply the audit steps to the audit of a group of companies where all companies in the group have the same independent auditor	1	2	18

3 - Reliance on other parties

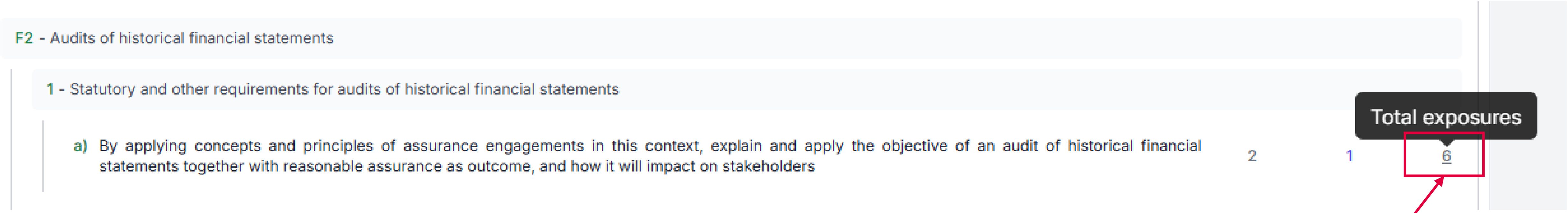
a) Identify the possibility of, and need to, rely on other parties (internal auditors, internal and external experts)	2	0	13
b) Describe suitable procedures to ensure audit quality is maintained when relying on the work performed by other parties	2	0	7

4 - Communicate audit findings

a) Communicate matters to be reported to management and those charged with governance	1	0	4
b) Prepare an appropriate auditor's final report	1	0	1

EAT: Reviewing the Final PDS: Technical

- Can view the documented evidence for each exposure claimed:



Click to view detail

EAT: Reviewing the Final PDS: Technical

#DIFFERENCE MAKERS

- Competency F2 – 2 – m) is **no longer required**!

2 - Perform an audit of historical financial statements

m) Apply the audit steps to the audit of a group of companies where all companies in the group have the same independent auditor

Refer to Accreditation Principles:

[Accreditation-Principles-January-2024.pdf]

2.2.4. For training offices to be recognised for Auditing and Assurance, they have to provide trainees with the range and depth of exposure required specifically in the area of auditing and assurance. For the 2016 training programme, this means complying with the requirements of an Auditing and Assurance elective. For CA2025 this means providing practical experience in Audit and Assurance and specifically the technical competency learning outcomes relating to the Audit of Historical Financial information, as follows:

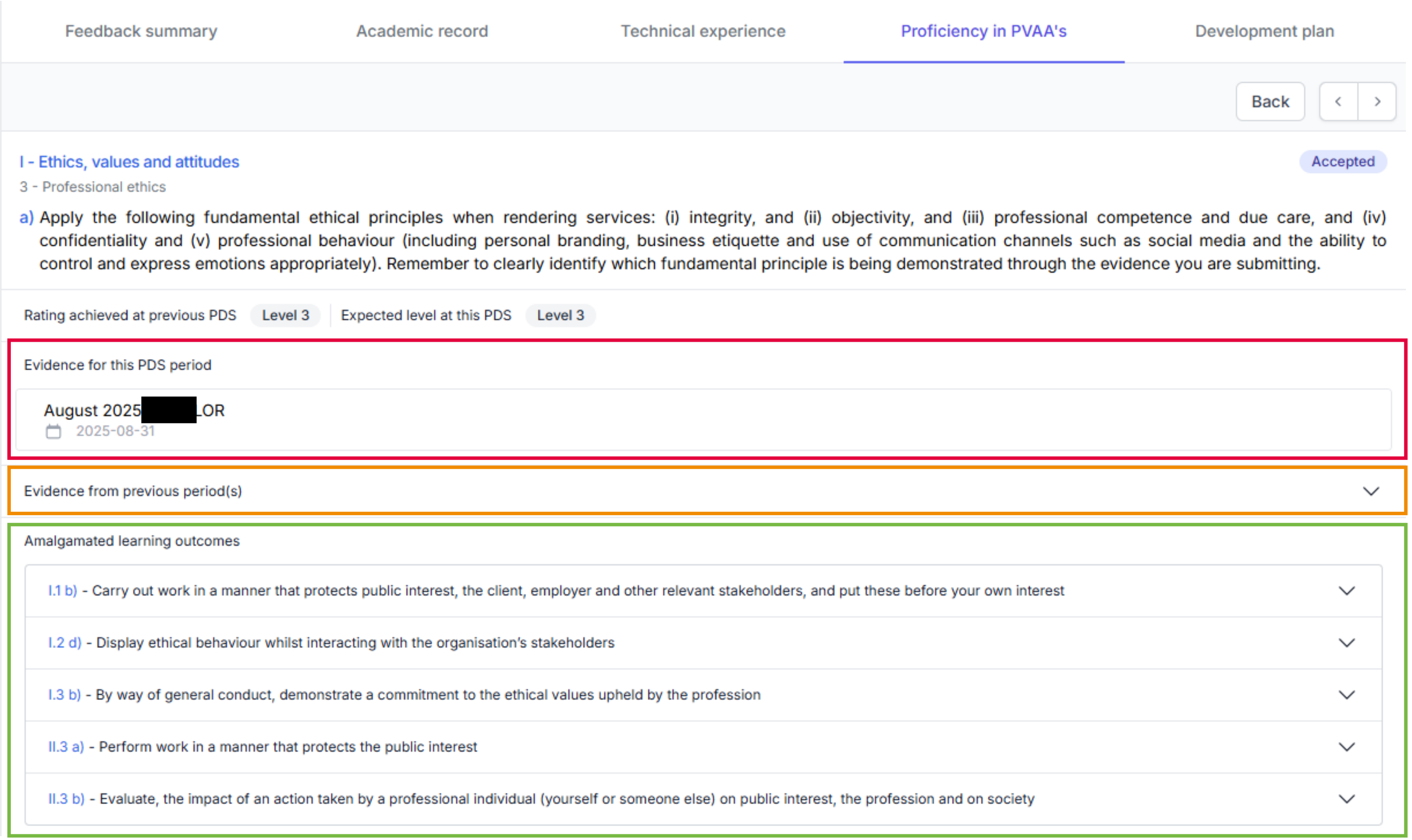
Technical learning outcomes relating to Audit of Historical Financial information on the CA2025 Training programme:

1	Perform an audit of historical financial statements
a)	Apply pre-engagement activities and identify relevant issues
b)	Plan the audit engagement, taking into account its objectives and the criteria governing the audit opinion
c)	Evaluate transactional business processes
d)	Assess the entity's risk assessment processes, also taking into account its corporate governance and risk profiles
e)	Determine materiality for the audit engagement
f)	Assess the risks of material misstatement at the financial statement level and at the assertion level for different classes of transactions, including related disclosures, and account balances with their disclosures
g)	Formulate a suitable audit strategy and audit approach
h)	Formulate appropriate further audit procedures based on the identified risks of material misstatement
i)	Assess the evidence and results of the analysis and procedures
j)	Document the work performed and its results
k)	Draw draft conclusions
l)	Based on a) to k) above, formulate a draft audit opinion
2	Reliance on other parties
a)	Identify the possibility of, and need to, rely on other parties (internal auditors, internal and external experts)
b)	Describe suitable procedures to ensure audit quality is maintained when relying on the work performed by other parties
3	Communicate audit findings
a)	Communicate matters to be reported to management and those charged with governance
b)	Prepare an appropriate auditor's final report

EAT: Reviewing the Final PDS: PVAAs

- Three sections of evidence
- Can click on the specific row for the current period to view the evidence documented in the LOR
- Can click on **details** for previous periods and amalgamated evidence to view evidence documented in the LORs and PDSs

Details



EAT: Reviewing the Final PDS: PVAAs

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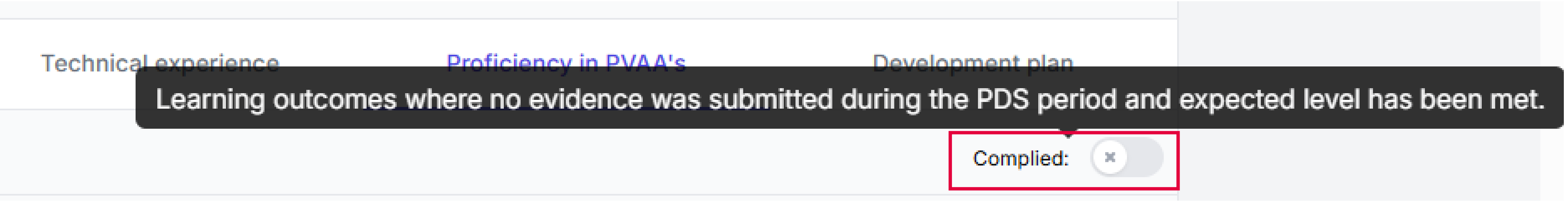
- Once SAICA required level of proficiency has been awarded by Assessor:

Assessor	
Assessor rating	Path A Level 3
Final required level of proficiency achieved	Yes
Assessor feedback Assessor's feedback on the trainee's level of proficiency for this learning outcome. If development required, this will also be displayed on the development plan.	After thoroughly reviewing the portfolio of evidence, I confirm that the evidence presented is both relevant and appropriate and has been sufficiently demonstrated.

EAT: Reviewing the Final PDS: PVAAs

#DIFFERENCE MAKERS



Learning Outcomes under the **Complied** tab:

- PVAA LOs **no longer required** (reduction from 95 to 51 (45) PVAAs)
- PVAA LOs where **final level of proficiency were met in previous PDS and no additional evidence** submitted in current period
- PVAA LOs with no evidence and not yet expected per the ELP training plan

EAT: Reviewing the Final PDS: Conclude

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- Only available for in progress PDSs

Submitted by evaluator for assessment

Trainee: Jon Lakin
Evaluator: Ramon Haley
Assessor: Erwin Effertz

- Only available to Evaluator, Assessor and Trainee

Feedback summary | Academic record | Technical experience | Proficiency in PVAA's | Development plan | Conclude

You cannot submit the PDS

Enabling acumen entries are not all in the required states.

After assessing the PDS:

The PDS cannot be reassigned to another assessor without contacting support.
The PDS cannot be rejected by assessor.
No additional LORs can be included in the PDS.

Summary of SAICA required level of proficiency achieved per learning outcome:

Evaluator

Current PDS: 4 of 12

Complied: 49 of 83

Total: 53 of 95

Assessor

Current PDS: 4 of 12

Complied: 49 of 83

Total: 53 of 95

EAT: Reviewing the Final PDS: PVAAs

#DIFFERENCE MAKERS

I - Ethics, values and attitudes

Accepted

3 - Professional ethics

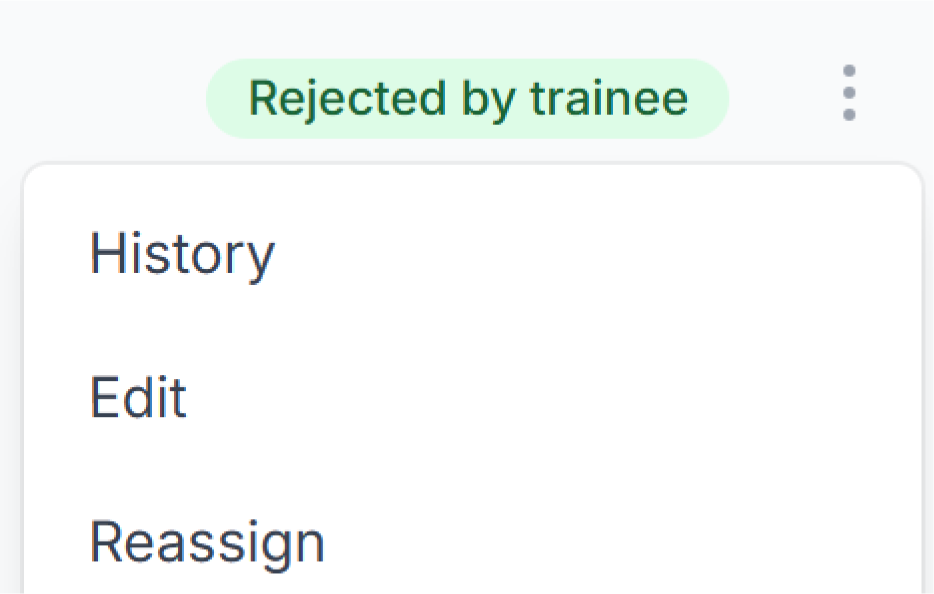
a) Apply the following fundamental ethical principles when rendering services: (i) integrity, and (ii) objectivity, and (iii) professional competence and due care, and (iv) confidentiality and (v) professional behaviour (including personal branding, business etiquette and use of communication channels such as social media and the ability to control and express emotions appropriately). Remember to clearly identify which fundamental principle is being demonstrated through the evidence you are submitting.

- PVA split into **5 separate LOs** in the revised competency framework

- Trainees **require sufficient evidence for each of the 5** fundamental principles, as if each were its own LO i.e.:
  - Integrity
  - Objectivity
  - Professional competence and due care
  - Confidentiality
  - Professional behaviour

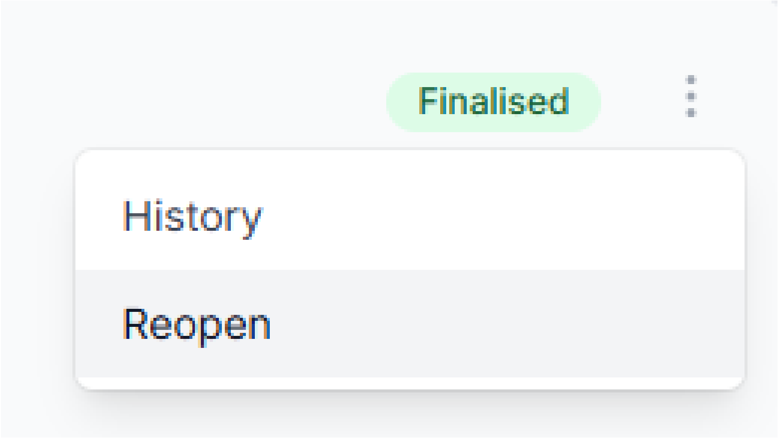
EAT: Reviewing the Final PDS: PVAAs

- Reassign Evaluator / Assessor



EAT: Reviewing the Final PDS: PVAAs

- Reopen a Finalised PDS



EAT: Open Assessment Forms “check”

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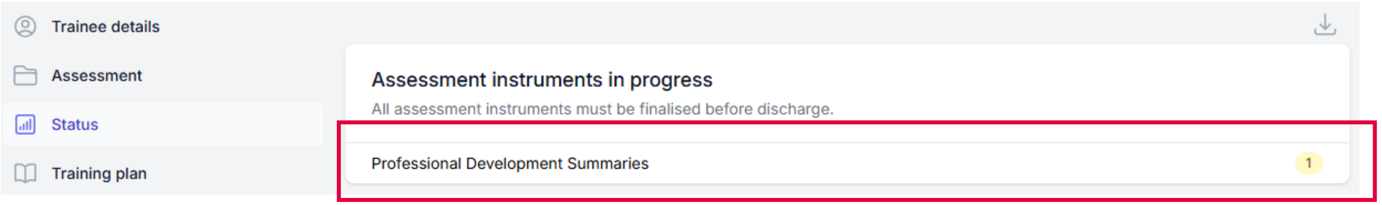
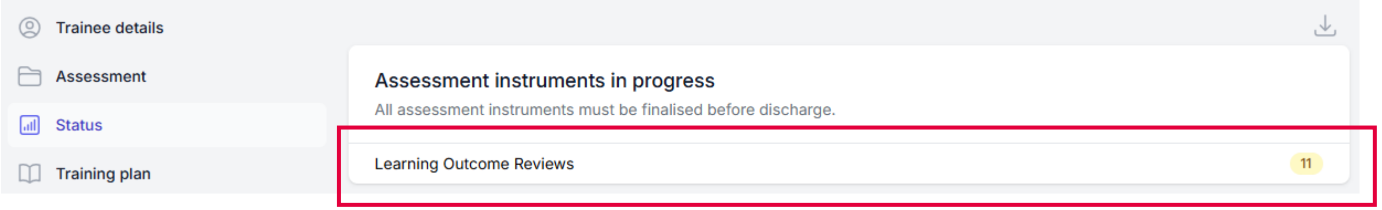
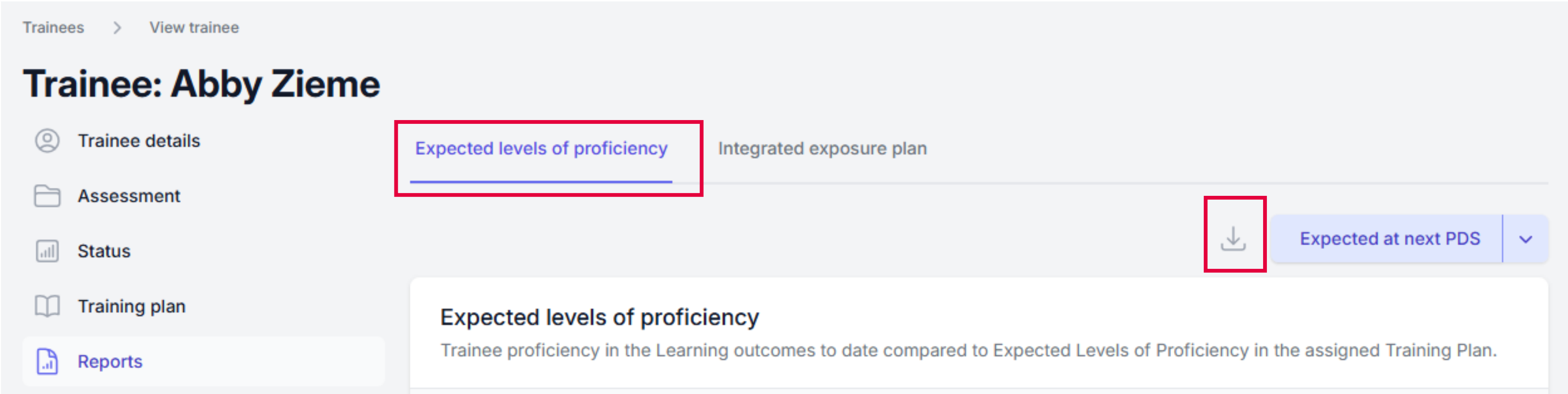
Training contract **cannot be discharged** on TCMS if there are **open assessment forms** on EAT!



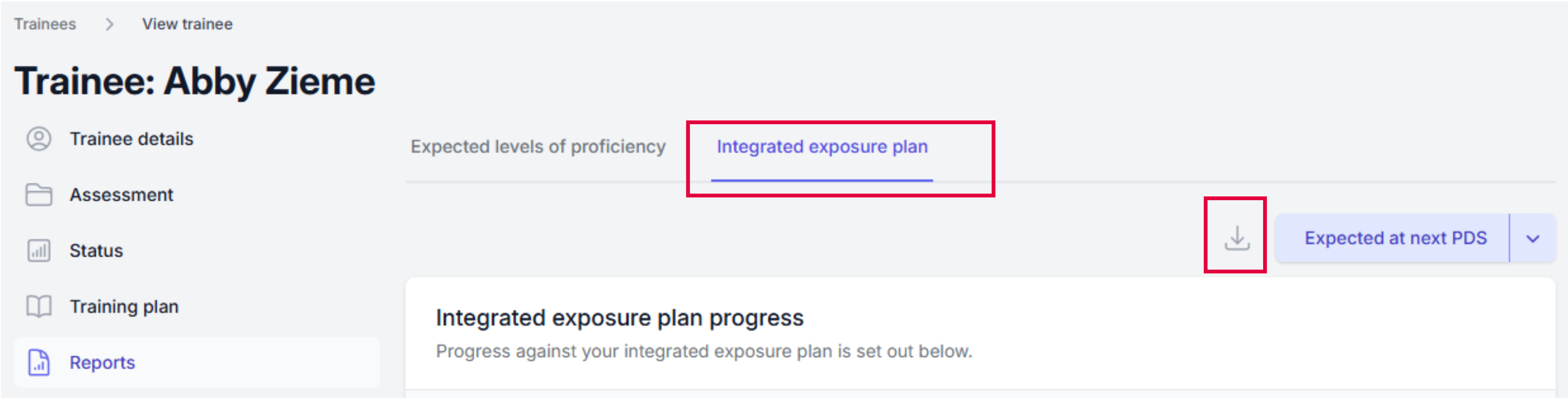


EAT: Reports for Trainee – ELP



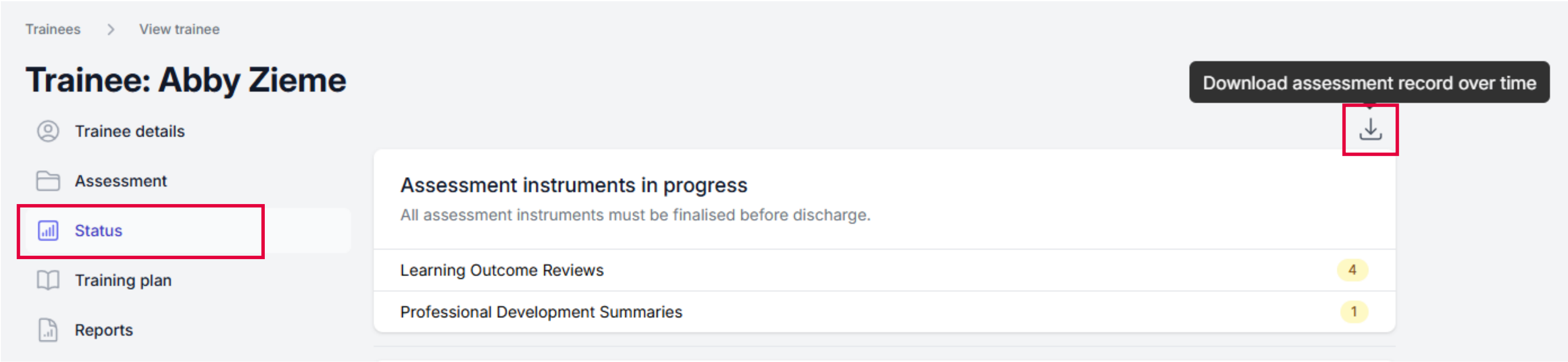
- Information per last finalised PDS
- Can see current level of proficiency, SAICA required level, marked for development and whether final level is achieved

EAT: Reports for Trainee – IEP



- Information per last finalised PDS
- Can see current period and total exposure up to last finalised PDS as well as whether it is expected per IEP training plan

EAT: Reports for Trainee – Assessment Record



- Information about all finalised assessment forms (LORs & PDSs)
- Can see number of PVAA exposures in LORs for each LO as well as ratings achieved in PDSs

EAT: Reports for Trainee – Assessment Record

#DIFFERENCE MAKERS

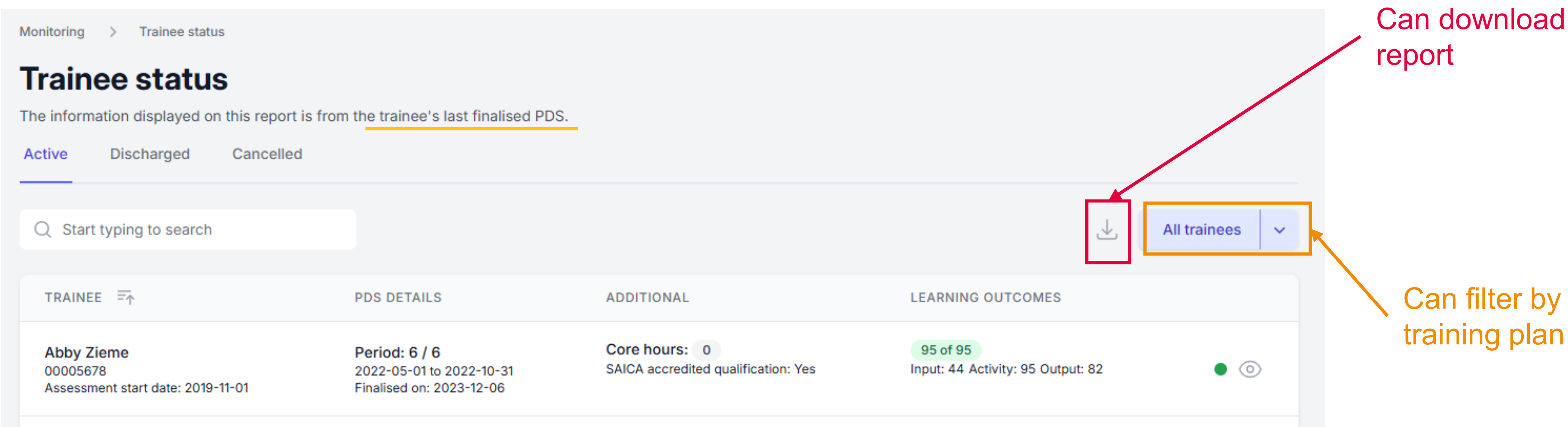
SAICA Electronic Assess

Report	Assessment r
Training Office	Cape Town
Generated on	##########

Type	PVA	PVA	PVA	PVA	PVA	PVA	PVA	PVA	PVA	PVA	PVA	PVA	PVA	PVA	PVA
Competency Area	I	I	I	I	I	I	I	I	II	II	II	II	II	II	II
Learning Outcome Nr	1 a)	1 b)	2 a)	2 b)	2 c)	2 d)	3 a)	3 b)	1 a)	1 b)	2 a)	2 b)	2 c)	2 d)	2 e)
SAICA required level	Level 3	Level 0	Level 3	Level 3	Level 3	Level 0	Level 3	Level 0	Level 3	Level 3	Level 0	Level 2	Level 0	Level 2	Level 0
LOR - 2019-11-01										TRUE	TRUE				
LOR - 2019-11-01			TRUE,TRUE		TRUE	TRUE						TRUE		TRUE	
LOR - 2019-12-01	TRUE							TRUE							
LOR - 2020-01-01							TRUE								TRUE
LOR - 2020-01-01		TRUE													TRUE
LOR - 2020-02-01								TRUE							
LOR - 2020-03-01												TRUE			
LOR - 2020-03-01	TRUE					TRUE				TRUE	TRUE	TRUE		TRUE	
LOR - 2020-04-01		TRUE													
LOR - 2020-04-01														TRUE	TRUE
PDS - 2019-11-01 - 2020-04-30	Level 1	Level 0	Level 0	Level 0	Level 0	Level 0	Level 1	Level 2	Level 0	Level 0	Level 1	Level 0	Level 0	Level 1	Level 1
LOR - 2020-05-01			TRUE		TRUE					TRUE			TRUE	TRUE	TRUE
LOR - 2020-05-01											TRUE				TRUE,TRUE
LOR - 2020-06-01			TRUE					TRUE	TRUE		TRUE				
LOR - 2020-06-01				UE,TRUE,TR						TRUE					TRUE
LOR - 2020-07-01			TRUE			TRUE			TRUE				TRUE,TRUE		
LOR - 2020-07-01	TRUE	TRUE	TRUE											TRUE	
LOR - 2020-08-01									TRUE						
LOR - 2020-08-01			TRUE		TRUE			TRUE						TRUE	
LOR - 2020-09-01		TRUE	TRUE	TRUE					TRUE				TRUE	TRUE	
LOR - 2020-10-01															
PDS - 2020-05-01 - 2020-10-31	Level 1	Level 0	Level 2	Level 0	Level 0	Level 0	Level 1	Level 1	Level 0	Level 2	Level 2	Level 2	Level 2	Level 2	Level 2
LOR - 2020-11-01				TRUE											
LOR - 2020-12-01										TRUE					
LOR - 2020-12-01	TRUE														TRUE
LOR - 2021-01-01															

EAT: Consolidated Trainee Status Report

- Consolidated report for all trainees
- Shows key information from last finalised PDS



EAT: Trainee Status Report cont.

#DIFFERENCE MAKERS

SAICA Electronic Assessment Tool

Report	Cape Town - Active Trainees St
Training Office	Cape Town
Generated on	2025-11-10 08:13

SAICA ID	Name	Surname	Email	Assessment start date	PDS period	PDS start date	PDS end date	Finalised on	Evaluator	Assessor	SAICA accredited qualification	Core hours	Range of exposure	Marked for development	SAICA required level of proficien	All SAICA required levels achieved
00005678	Abby	Zieme	abbyzieme@testtrainingoffice.co.za	2019-11-01	6 / 6	2022-05-01	2022-10-31	2023-12-06	Basilia Streich	Debbie Waelchi	TRUE	7149	Inputs: 44, Activities: 95, Outcomes: 82	0	95 of 95	TRUE

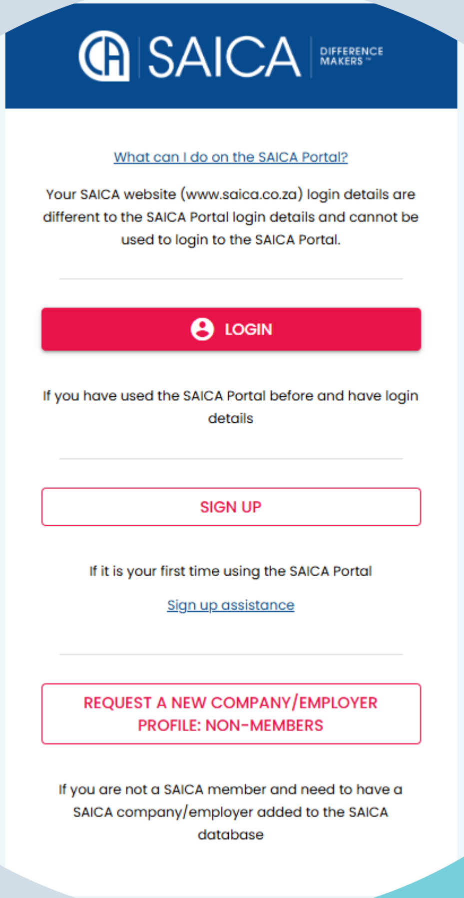
Key information for review:

SAICA accredited qualificatior	Core hours	Range of exposure	Marked for development	SAICA required level of proficien	All SAICA required levels achieved
TRUE	7149	Inputs: 44, Activities: 95, Outcomes: 82	0	95 of 95	TRUE

EAT REPORTS SUMMARY

Report	Individual / Consolidated	Trainee	Reviewer	Evaluator	Assessor	Moderator	TOAD	TO
ELP	Individual	✓	✗	✗	✓	✓	✓	✓
IEP	Individual	✓	✗	✗	✓	✓	✓	✓
Assessment Record	Individual	✓	✗	✗	✓	✓	✓	✓
In process Assessments	Consolidated	✗	✗	✗	✓	✓	✓	✓
Submitted LORs	Consolidated	✗	✗	✗	✓	✓	✓	✓
Submitted PDSs	Consolidated	✗	✗	✗	✓	✓	✓	✓
Trainee Status	Consolidated	✗	✗	✗	✓	✓	✓	✓
LOR Compliance	Consolidated	✗	✗	✗	✓	✓	✓	✓

The SAICA Training Contract Management System (TCMS)



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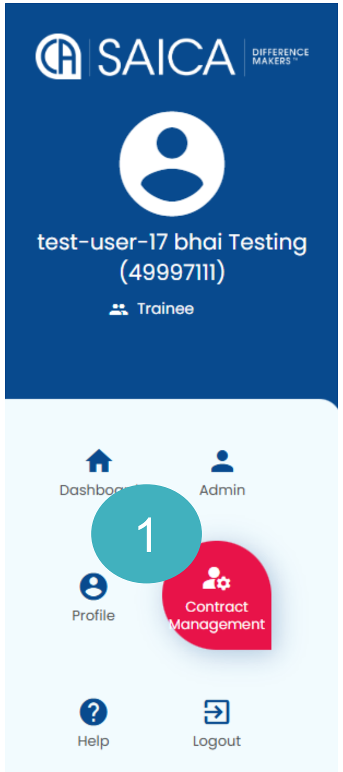
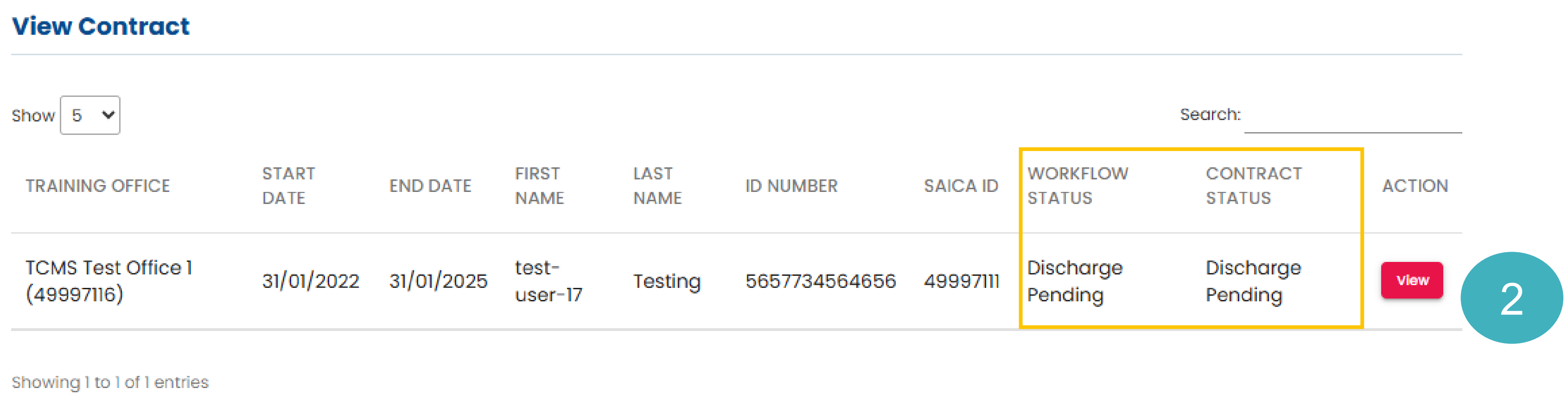
TCMS: Trainee Request Discharge

1. Contract Management
2. View Contract





View Contract

Show 5 Search:

TRAINING OFFICE	START DATE	END DATE	FIRST NAME	LAST NAME	ID NUMBER	SAICA ID	WORKFLOW STATUS	CONTRACT STATUS	ACTION
TCMS Test Office 1 (49997116)	31/01/2022	31/01/2025	test-user-17	Testing	5657734564656	49997111	Discharge Pending	Discharge Pending	View

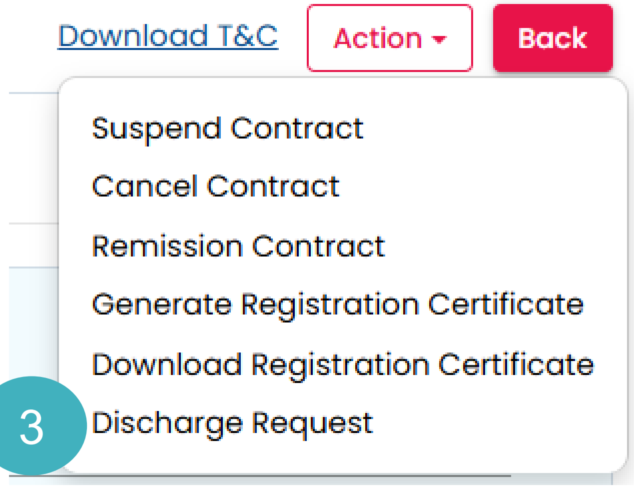
Showing 1 to 1 of 1 entries

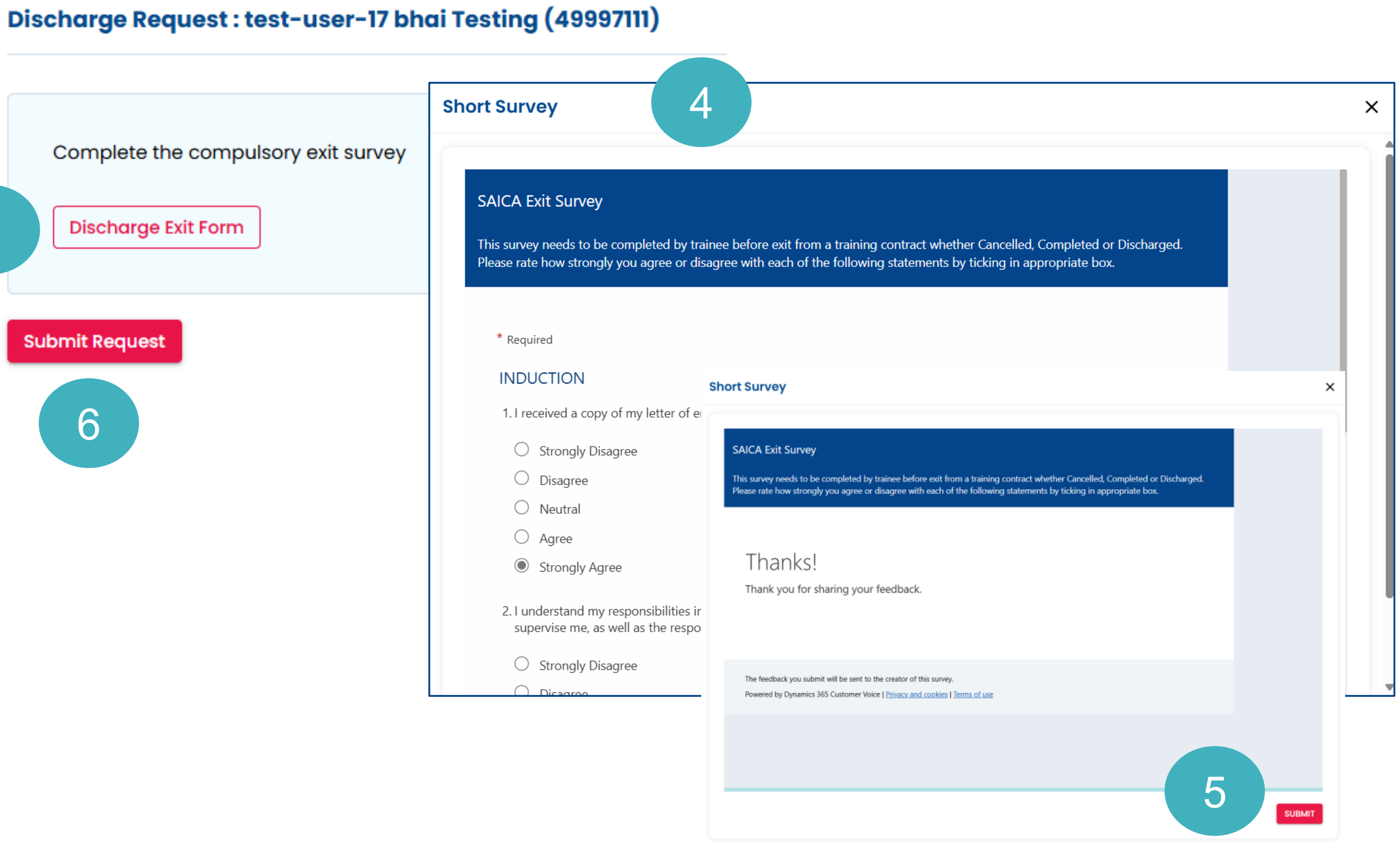
2

TCMS: Trainee Request Discharge

#DIFFERENCE MAKERS

3. Action > Discharge Request
4. Complete exit survey
5. Submit Survey
6. Click Submit Request

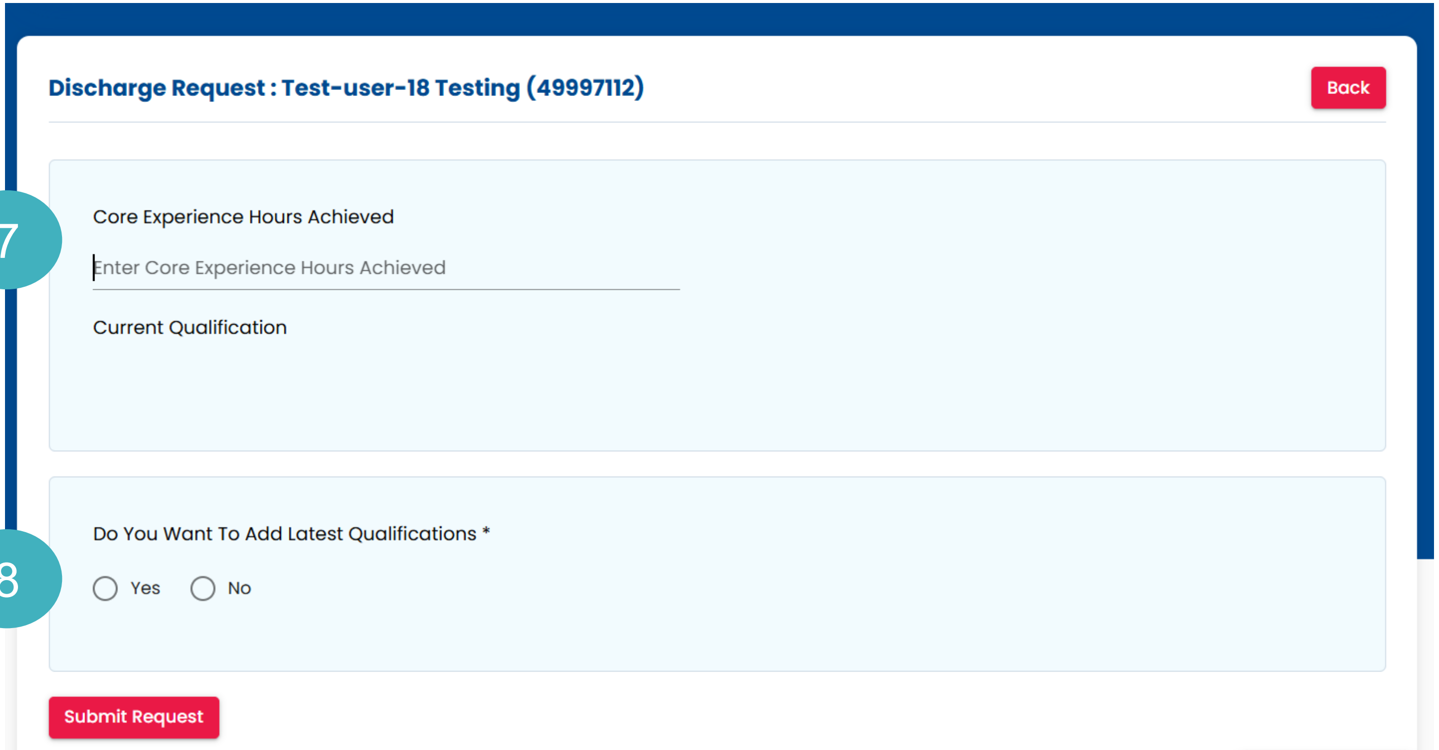




SAICA DIFFERENCE MAKERS

TCMS: Trainee Request Discharge

7. Enter core hours achieved
8. Confirm whether to update qualification?



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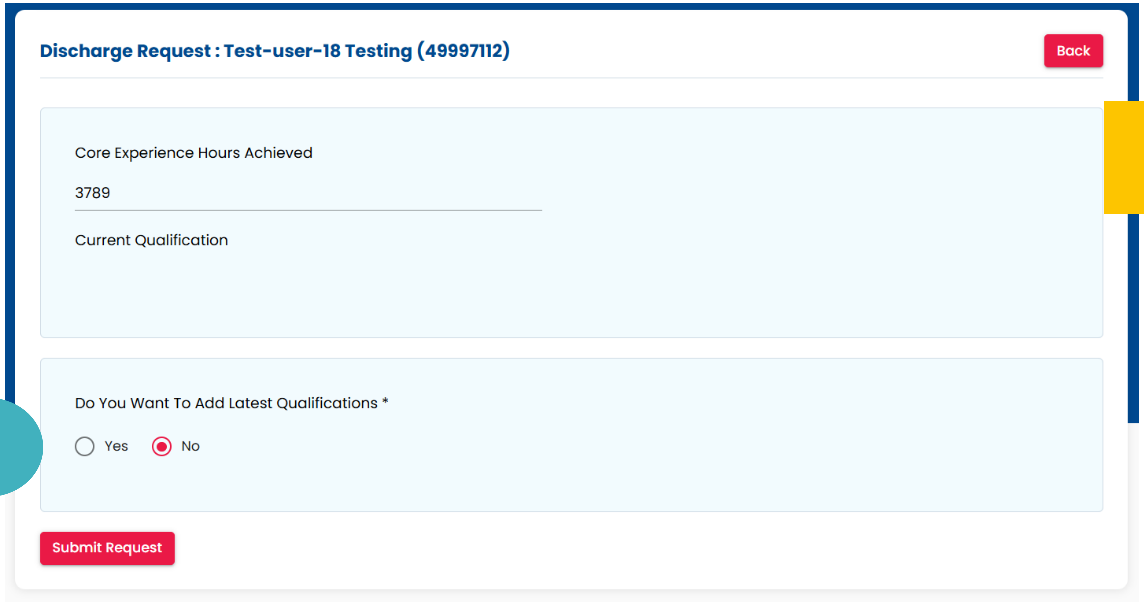
8

TCMS: Trainee Request Discharge

8. Confirm whether to update qualification?



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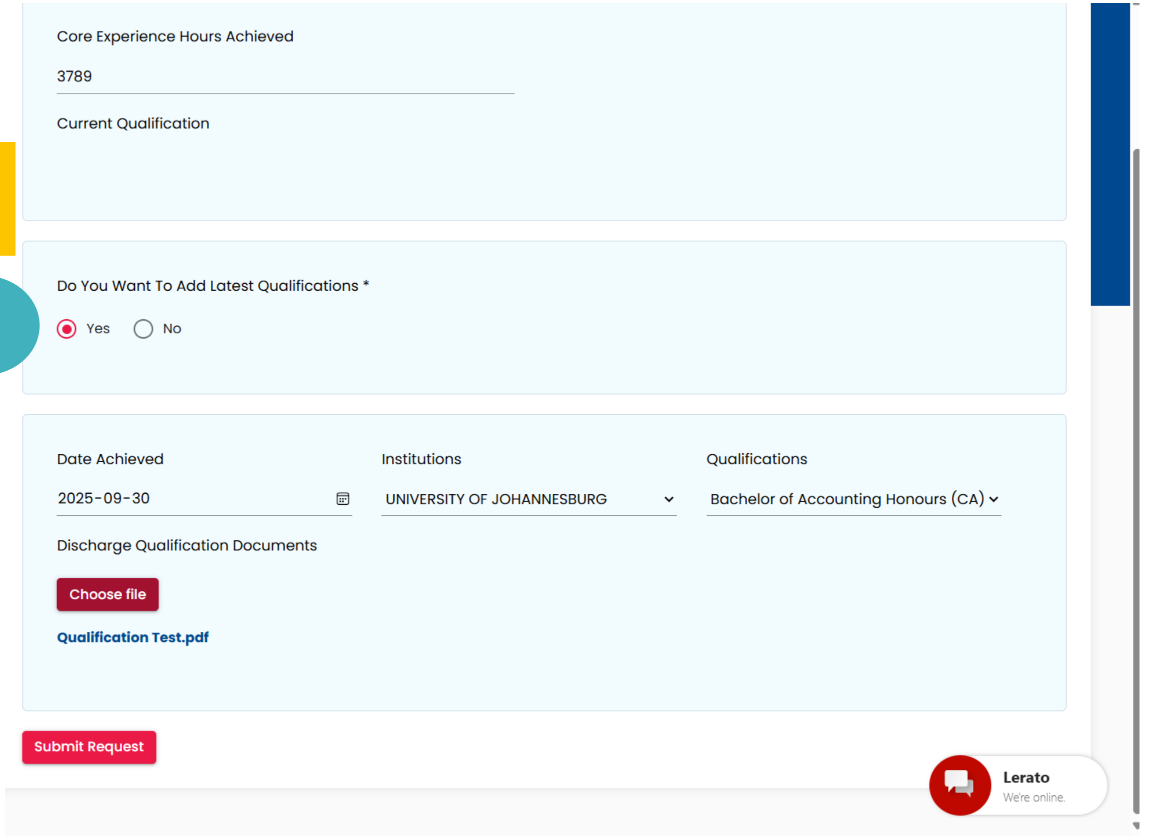
OR

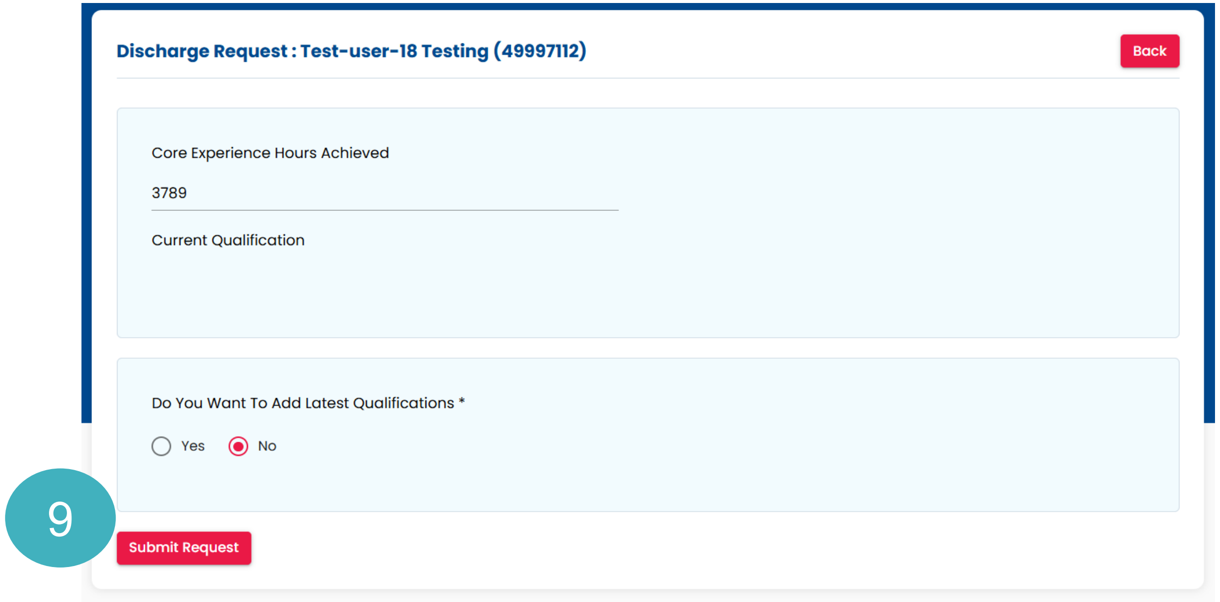
8

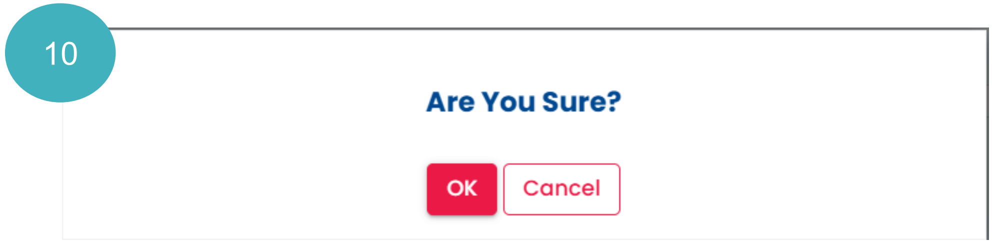


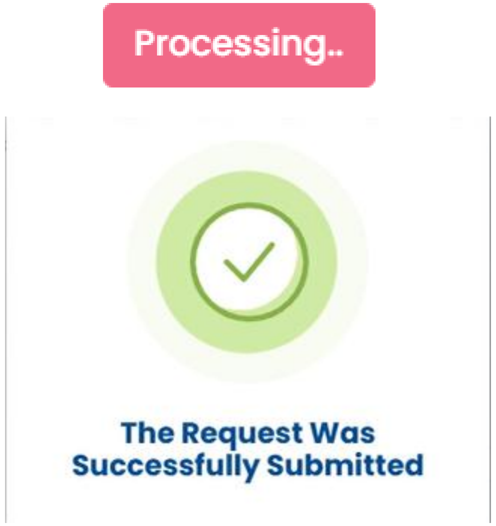
TCMS: Trainee Request Discharge

#DIFFERENCE MAKERS

9. Click submit request
10. Confirm



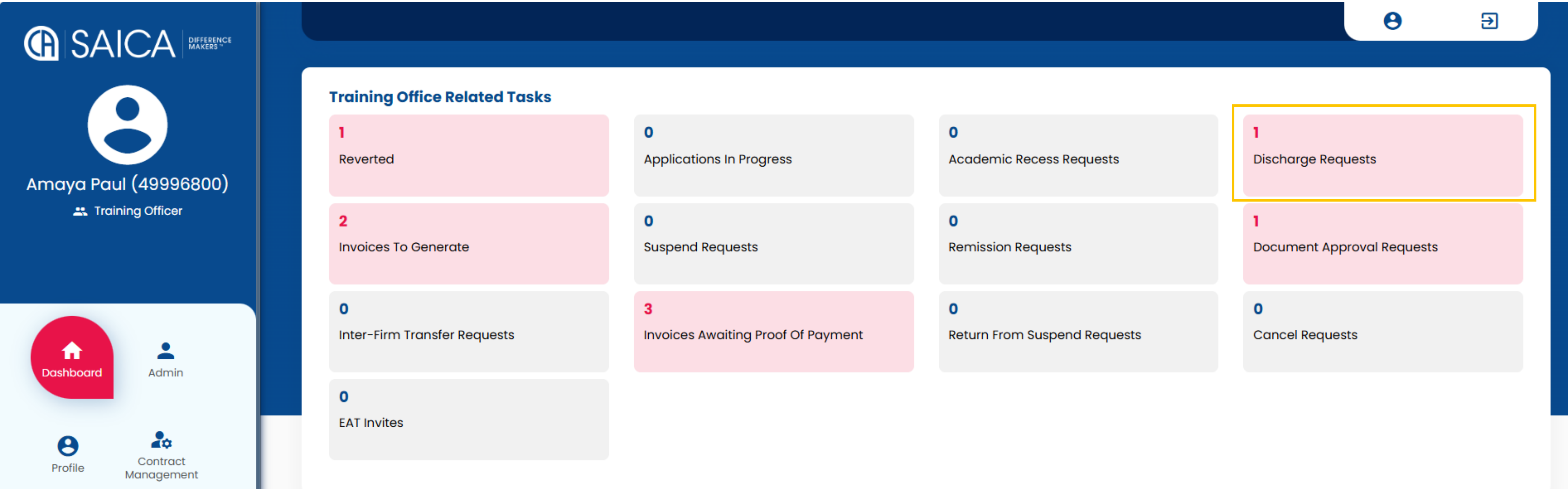




SAICA DIFFERENCE MAKERS

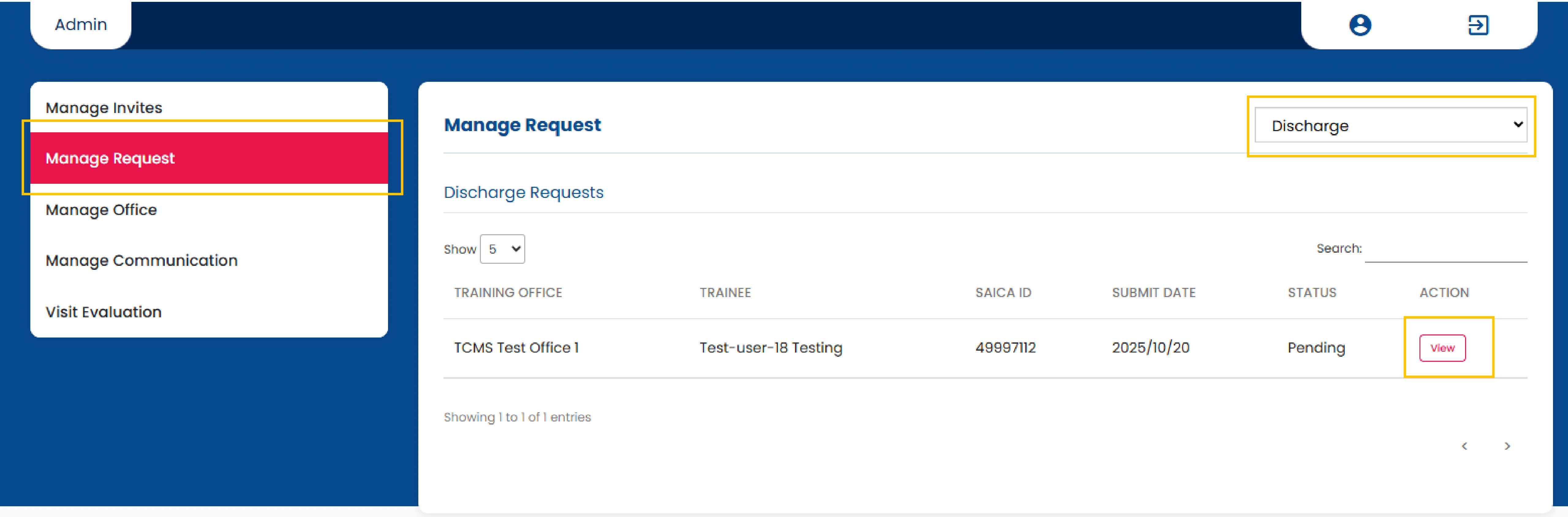
TCMS: Training Officer Review Discharge Request

#DIFFERENCE MAKERS



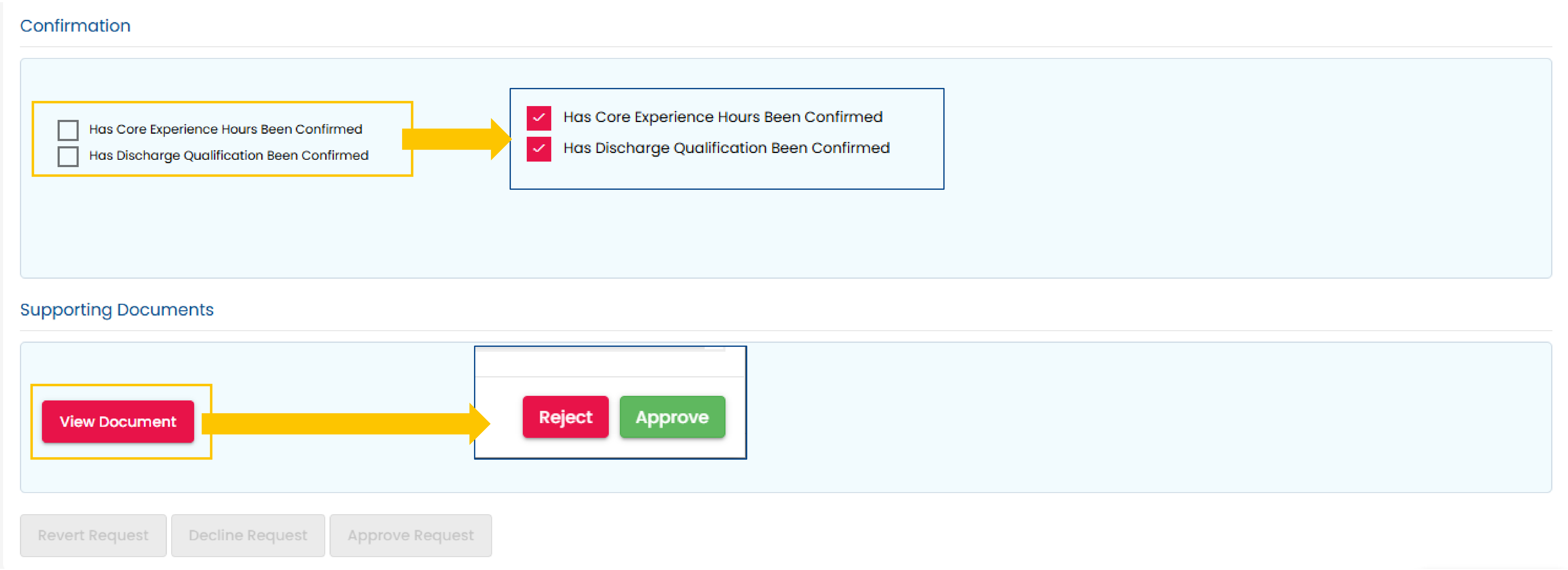
TCMS: Training Officer Review Discharge Request

#DIFFERENCE MAKERS



TCMS: Training Officer Review Discharge Request

#DIFFERENCE MAKERS



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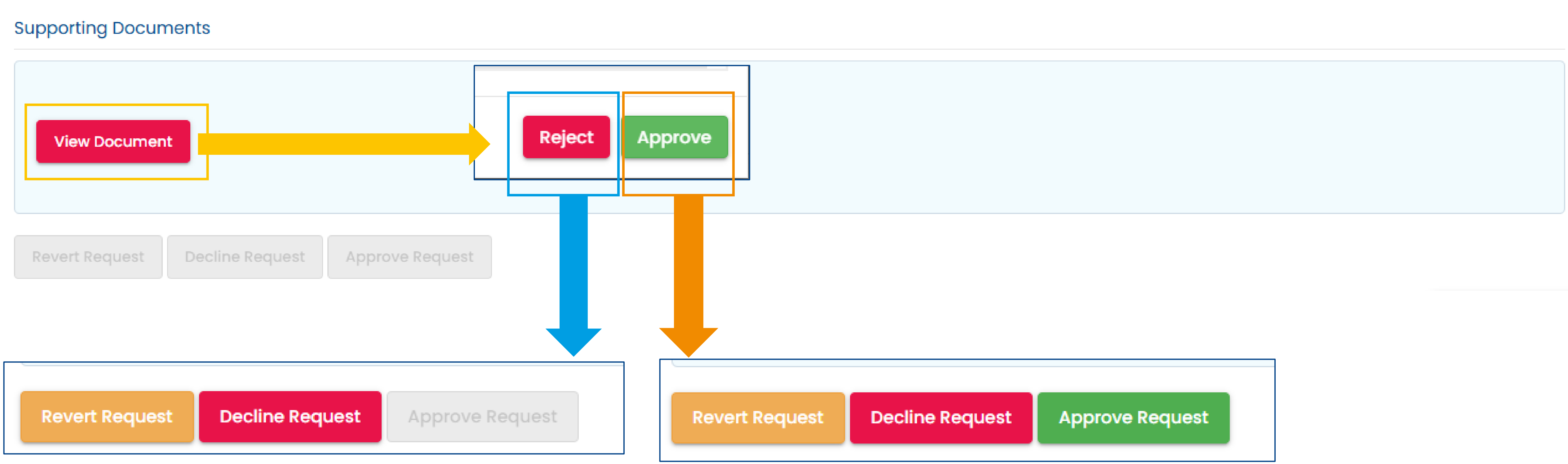

TRAINING REGULATIONS

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Other relevant regulation references:

1. REGULATION 18: RECOGNITION OF PRIOR LEARNING (RPL)
2. REGULATION 21: CANCELLATION OF A TRAINING CONTRACT
3. REGULATION 23: EXTENSION OR CANCELLATION OF A TRAINING CONTRACT
4. REGULATION 27: ASSESSMENT OF A TRAINEE ACCOUNTANT’S COMPETENCE

USEFUL LINKS

TO Central & Support Queries: https://saicatcms.zendesk.com/ (Link to Zendesk Queries)

TCMS: https://my.saica.co.za/

EAT: https://assess.saica.co.za/

Latest Training Regulations: https://www.saica.org.za/resources/training-offices/training-regulations/

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THANK YOU

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CONNECT WITH US

SAICA relocating from the current head office on 14 November 2025 to No.8 Anslow, Bryanston

Head Office
T: +27 (0) 86 107 2422

SAICA International
T: +27 (0) 86 107 2422

For more information
visit www.saica.org.za

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