**Guide for Provision of Information for**

**Desk-based Review on Authorized Employer ("AE")/ Authorized Supervisor ("AS")**

As part of the monitoring procedures under the Practical Experience Framework, the AE/ AS

are invited to conduct a desk-based review to demonstrate the quality of training and work environment from which QP students acquire their practical experience, for the Institute to understand how AE/ AS scheme is/ will be implemented in your organization, and might offer guidance on the compliance of the practical experience requirements if necessary.

AE/ AS are required to provide relevant information **(**[**Part I**](#Part1)**)** with supporting evidence **(**[**Part II**](#Part2)**)**, and complete the Declaration **(**[**Part III**](#Part3)**)** for the Institute's assessment.

The information provided in this form is considered as true and complete to the best of your knowledge and belief and will form the basis of our review, and the AE/ AS will take responsibility of the content of this Guide for Provision of Information.

We may contact you if further information or clarification is required in relation to your submission. For any failure to complete the Institute's monitoring procedures, visit or investigation might be conducted in relation to the AE/ AS registration.

**Personal Data (Privacy) Ordinance**

All information provided in this form will be used by the Institute or its agent for the purposes relating to the administration of the practical experience requirements for membership admission under the Professional Accountants Ordinance and Professional Accountants By-laws.  By completing the form, you agree that the staff of the Institute or its agent may use your personal data for the purposes specified above.

Please refer to the Institute's privacy policy and personal information collection statement on its website at: <https://www.hkicpa.org.hk/en/Tools/Privacy-policy>.

**Part I – Provision of Information**

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| **AE/ AS Number:** | Click or tap here to enter text. |
| **Name of Member-In-Charge ("MIC")/ AS:** | Click or tap here to enter text. |
| **Name of the organization:** | Click or tap here to enter text. |

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|  | **In regard to (i) Quality control pertaining to training and work environment; (ii) Training personnel (e.g. MIC, MIC Deputy, Counselor or AS); and (iii) Performance appraisal system since the last update of authorization status,**  |
|  | 1. **Has the organization made any substantial changes in the above aspects, which may affect the consideration of the suitability of AE/ AS? If yes, please describe the nature and scope of these changes.**
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|  | Yes / No (Please delete as appropriate) |
|  | 1. **Has the organization implemented or planned to implement any improvements in the above aspects? If yes, please specify the details. If no, please state the rationale.**
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|  | Yes / No (Please delete as appropriate) |
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1. **Professional ethics and eligibility of organization and training personnel**

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|  | **Have the organization or training personnel (e.g. MIC, MIC Deputy, Counselor or AS) been the subject of any past disciplinary sanctions or ongoing investigationsNote by the accountancy or regulatory bodies (e.g. disciplinary sanctions made by the HKICPA, the Accounting and Financial Reporting Council ("AFRC"), the Securities and Futures Commission ("SFC"), the Hong Kong Stock Exchange ("HKEX") or other overseas regulatory bodies)?****If yes, please specify the nature and details of each case and the rectification plan (if any).****Note:** Please be mindful of any restrictions or prohibitions regarding the secrecy or disclosure of that information by the relevant regulatory bodies. |
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|  | Yes / No (Please delete as appropriate) |
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|  | **Have the training personnel (e.g. MIC, MIC Deputy, Counselor or AS) had any significant internal regulatory records which may affect the consideration of the suitability of their roles of training personnel?****If yes, please specify the details and the rectification plan (if any).** |
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|  | Yes / No (Please delete as appropriate) |

1. **Training and work environment**

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|  | **Please briefly describe the types of training (e.g. on-the-job, in-house or external) offered to your staff including QP students, and elaborate the details training (topics, frequency, mode of delivery (e.g. face to face or e-learning, etc.).** |
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|  | Click or tap here to enter text. |
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|  | **Please elaborate how Counselors/ AS maintain the professional competence for fulfilling their training role (e.g. attend technical update training, counseling skills training, time management training, any tools to aid Counselors/ AS to perform review meeting with QP students, etc.).** |
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1. **Performance appraisal system**

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|  | **Please describe the process of performance appraisal in your organization (e.g. methods, frequency, criteria used and procedures of performance appraisal, etc.).** |
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|  | Click or tap here to enter text. |

1. **Monitoring of QP student's practical experience**

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|  | **How often do Counselors/ AS plan to meet with QP students to review and discuss the work progress against the competence requirements under the Practical Experience Framework?** |

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|  | **How will AE/ AS keep track and document the QP student's progress to ensure the fulfillment of the practical experience requirements?** |

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|  | **Are there any procedures to ensure that the Institute's Practical Experience Training RecordsNote of the QP students to be reviewed and signed off periodically, at least on an annual basis?****Note:** The online/ paper record of time input and competences acquired during the Practical Experience Period to be prepared by a QP student and signed off by an AE/ AS as evidence of achieving the practical experience requirements for HKICPA membership application. |

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 **End of Part I**

 **Please go to** [**Part II**](#Part2)

**Part II – Sample supporting evidence**

In addition to the above information, AE/ AS should provide the following supporting documents or other evidence that is effective in demonstrating their compliance with the principle of the PE Code in all material aspects.

1. **Training and work environment**
* Staff training plan [**(Sample reference of the Institute)**](https://www.hkicpa.org.hk/-/media/HKICPA-Website/New-HKICPA/Become-a-Hong-Kong-CPA/Qualification-Programme/Practical-Experience-Framework/Staff-Training-Plan.pdf)
* Training attendance records
* Training materials
* Staff handbook (e.g. extract of training policy, supports to QP students such as examination or study leaves, etc.)
1. **Performance Appraisal system**
* Sample performance appraisal form
* Staff handbook (e.g. extract of appraisal policy)
1. **Monitoring on QP student's practical experience**
* Sample timesheets
* Engagement review form
* Training Records

 **Please go to** [**Part III**](#Part3)

**Part III – Declaration**

[ ]  We/ I understand the roles and responsibilities of AE/ AS and agree to abide by the Practical Experience Codes and Guidelines and other requirements as prescribed by the Institute for retaining the registration as an AE/ AS.

[ ]  We/ I undertake to the notify the Institute in writing of the details if the AE/ AS's employing organization or training personnel are subject to any disciplinary sanctions or ongoing investigation by accountancy or regulatory bodies, or any significant quality control issues pertaining to training, or any significant internal regulatory records that may affect the consideration of the suitability of the role of training personnel.

[ ]  We/ I understand that the Institute has the right to terminate our/ my registration as an AE/ AS if the Institute's Qualification and Examinations Board is of the view that we are/ I am unfit to continue the registration.

[ ]  We/ I undertake to fully co-operate with any enquiry, briefing, authorization visit or investigation conducted by the Institute in relation to our/ my registration and role as an AE/ AS.

[ ]  We/ I declare that the information given in this form is true and complete to the best of our/ my knowledge and belief, and we/ I waive all claims against the Institute for any loss or damage that we/ I may suffer arising from this form.

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| **Name of Member-In-Charge/ AS:** | Click or tap here to enter text. | **Date:** | Click or tap here to enter text. |