**Guide for Provision of Information for   
Registration as an Authorized Employer ("AE")/ Authorized Supervisor ("AS")**

For registration as an AE/ AS, the applicants should demonstrate compliance with the principle of the [Practical Experience Codes and Guidelines](https://www.hkicpa.org.hk/-/media/HKICPA-Website/New-HKICPA/Become-a-Hong-Kong-CPA/Qualification-Programme/Practical-Experience-Framework/Guidance-Notes-for-SelfAssessment.pdf) ("PE Code") in all material aspects.

Applicants are required to provide relevant information [**(Part I)**](#Part1) with supporting evidence [**(Part II)**](#Part2) for the Institute’s assessment. We may contact you if further information or clarification is required in relation to your application.

**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>.

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| --- | --- |
| **Name of organization:** | Click or tap here to enter text. |
| **Name of nominated Member-In-Charge/ AS applicant:** | Click or tap here to enter text. |
| **Membership number (HKICPA/ other Institute):** | Click or tap here to enter text. |

**Part I – Provision of Information**

1. **Professional ethics and eligibility of organization and training personnel**

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|  | **Have the organization or nominated 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. |
|  |  |
|  | Yes / No (Please delete as appropriate) |
|  |  |

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| --- | --- |
|  | **Have the nominated 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 nature of work handled/ will be handled by QP students.** |
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|  | Click or tap here to enter text. |
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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 of 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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|  | Click or tap here to enter text. |
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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. |
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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?** |
|  |  |
|  | Click or tap here to enter text. |
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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?** |
|  |  |
|  | Click or tap here to enter text. |
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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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|  | Click or tap here to enter text. |
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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, applicants should provide the following supporting document 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