**2024 Desk-based Review on Authorized Employer ("AE")/ Authorized Supervisor ("AS")**

**Guide for Provision of Information**

As part of the monitoring procedures under the Practical Experience Framework, you are cordially invited to conduct a desk-based review to demonstrate the quality of work and training environment from which QP students acquire their practical experience.

We would also be pleased to understand how Authorized Employer/ Authorized Supervisor scheme is/ will be implemented in your organization, and might offer guidance on the compliance of the practical experience requirements if necessary.

Please complete Part I and Part III and provide relevant sample documents as mentioned in Part II of this guide, and return them to the Institute by email to pef@hkicpa.org.hk **on or before 31 May 2024**.  For any failure to complete the Institute's monitoring procedures, visit or investigation might be conducted in relation to the AE/ AS registration.

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 the form. We may contact you if further information or clarification is required from you in relation to your submission.

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

**Part I – Provision of Information**

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|  | Have you carefully read the [Practical Experience Code 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) ("Codes and Guidelines") and declare that your organization/ you have complied with the Codes and Guidelines as prescribed by the Institute's Practical Experience Framework?Please describe if any non-compliance areas. |
|  |  |
|  | Click or tap here to enter text. |
|  | Have there been any substantial changes in terms of the training personnel, work and training environment, as well as the performance appraisal system during the authorization period? Please describe the key changes. |
|  |  |
|  | Click or tap here to enter text. |
|  |  |

1. **Work and training 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. |
|  | Please briefly describe the types of training offered to your staff including QP students, and elaborate the details of types of training (topics, frequency, mode of delivery, etc.). |
|  |  |
|  | Click or tap here to enter text. |
|  | Please elaborate how Counselors/ AS maintain the professional competence for fulfilling their training role (e.g. offer technical update training, counseling skills training, time arrangement or 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. |

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

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|  | Please advise how Counselors/ AS motivate, counsel and advise QP students so that they can effectively meet the Institute’s practical experience requirement. |
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|  | Click or tap here to enter text. |
|  | How will AE/ AS keep track and document the QP student’s progress to ensure the fulfillment of the practical experience requirements (e.g. develop a work plan which shows how the QP student’s daily work achievement map with technical competences, the expected number of working days to be spent for acquiring certain technical competences, types of training events to be arranged for QP students)? |
|  |  |
|  | Click or tap here to enter text. |
|  | 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. |
|  | Are there any procedures to ensure that the Training Records ***Note*** of the QP students to be reviewed and signed off periodically, at least on an annual basis?*(****Note:*** *A 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.)* |
|  |  |
|  | Click or tap here to enter text. |

**Part II – Sample documents**

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 Codes and Guidelines in all material aspects.

1. **Work and Training 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

**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 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. |