



## PUBLIC ACCOUNTANTS AND AUDITORS BOARD

### THE AUDIT DEVELOPMENT PROGRAMME AT A GLANCE

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The PAAB has introduced the Audit Development Programme (ADP) which will be effective from 1 June 2023. The ADP will raise the profile of Registered Public Auditors (RPAs) to that of specialists in the field of auditing. The qualification route will also concentrate on the development of professional skills required to function at a more senior level within public practice.

Due to the introduction of the ADP, the route to qualifying as an RPA will now be as follows:

1. A recognised academic programme
  - Successful completion of a B. Com. Accounting degree or equivalent.
  
2. A recognised core assessment programme
  - Successful completion of an assessment of core competence and following applies:  
ICPAZ - on condition they pass the 3 modules offered and examined and assessed by CPA Ireland and approved by PAAB.  
ICAZ – Assessment of Professional Competence (APC)  
ACCA – Advanced Auditing Exam Option
  
3. A Professional development programme.
  - The professional development programme includes:
    - i. Successful completion of a recognised training contract. Currently, the only PAAB recognised training contracts are those accredited and administered by the Association of Chartered Certified Accountants (ACCA), Institute of Chartered Accountants in Zimbabwe (ICAZ) and Institute of Chartered Public Accountants in Zimbabwe (ICPAZ).
    - ii. Successful completion of a programme of professional competence. Currently, the only PAAB recognised profession programmes are those of ICAZ, ACCA and ICPAZ as outlined in 2 above.
  
4. On successful completion of all the above programmes, a candidate is eligible to enter the ADP.

5. The Audit Development Programme (ADP).

- The ADP is the joint responsibility of the PAAB and the RPA firms. It builds on the competence of a professional accountant and focuses on the competence required for a specialist role within the field of professional auditing; that of an RPA.
- The requirements are in-put and out-put based. Registered Candidate Auditors (RCAs) are required to complete the following:
  - i. A minimum of 18 months in an audit and assurance environment.
  - ii. A minimum of 1500 productive hours in audit and assurance.
  - iii. Successful demonstration of the competences outlined in the competence framework prescribed by the PAAB.
- RCAs are required to register with the PAAB and to identify a senior RPA who is prepared to serve as an Oversight Registered Public Auditor (ORPA) for the duration of the programme.
- RCAs are required to report to the on a six-monthly basis on their progress throughout the ADP.
- Final assessment is through the submission of a portfolio of evidence. There is no written assessment. The portfolio of evidence must be submitted to the PAAB together with evidence of the completion of the minimum period of 18 months and 1,500 productive hours in audit and assurance.
- RCAs whose training contract was completed in an elective other than Audit and Assurance are required to undertake additional hours in completion of the ADP.

6. On Successful completion of the ADP the candidate is eligible for registration as an RPA.

This article is a summarised version of the ADP.

For queries on the ADP, please contact Fungai Charumbira on: [fungaic@paab.org.zw](mailto:fungaic@paab.org.zw) .

## Registration as a Registered Candidate Auditor

Application for registration as a Registered Candidate Auditor is made on the ADP application form. This form is available on our website and should be, completed, and signed by the applicant and the Oversight Registered Public Auditor (ORPA), and thereafter emailed to us, together with the following:

- the appropriate proof of payment;
- copy of your ID documents;
- PAO letter of good standing
- PAAB registered public accountant certificate (RPAcc); and
- PAO membership certificate.

The documentation must be emailed to us at [adpadmin@paab.org.zw](mailto:adpadmin@paab.org.zw) .

There is a once off registration fee payable on application. Should you prefer to make payment electronically, the PAAB's Nostro banking details are as follows:

Bank: Standard Chartered Bank

Branch: Africa Unity Square

Account Number: 8740408495000

Swift Code: SCBLZWHXXXX

Processing of application forms normally takes between five to seven days from receipt of the correctly completed application forms and correct fees. Submission of an incomplete application form, or the wrong fees, will cause delays.

On approval of your application, you will receive a letter confirming your registration as a Registered Candidate Auditor together with an ADP welcome pack.

If you experience any difficulty in completing the form, please address your queries to the ADP Administrator at [adpadmin@paab.org.zw](mailto:adpadmin@paab.org.zw).