



ADP ELIGIBILITY CRITERIA

The Public Accountants and Auditors Board (PAAB) is a statutory regulatory body established in terms of section 4 of the Public Accountants and Auditors Act [Chapter 27:12], as amended. As part of its mandate, the PAAB is responsible for maintaining the standing and effectiveness of the accountancy profession in Zimbabwe. As part of fulfilling this mandate the PAAB runs the Audit Development Programme (ADP), which is a period of specialised work experience undertaken by a qualified professional accountant who wants to register as a registered public auditor (RPA). Currently, only registered public accountants who have qualified through the following constituent bodies eligible to register on the ADP:

- Association of Chartered Certified Accountants (ACCA)
- Institute of Certified Public Accountants in Zimbabwe (ICPAZ)
- Institute of Chartered Accountants in Zimbabwe (ICAZ)

The work experience gained through the programme enhances the individual's development of professional competence in performing audits in the workplace; and provides a means through which they can demonstrate the achievement of this professional competence in a registered audit firm. The individuals under the following categories are eligible to register under the ADP:

1. Institute of Certified Public Accountants in Zimbabwe (ICPAZ) Members

- Must be a member in good standing with ICPAZ.
- Must be a registered public accountant with PAAB.
- Must have successfully completed an audit training programme in an accredited audit firm.
- Must have successfully completed the following 3 modules offered, examined, and assessed by CPA Ireland and approved by PAAB:
 - Advanced Corporate Reporting
 - Strategic Corporate Finance
 - Audit Practice Assurance Services

2. Association of Chartered Certified Accountants (ACCA) Members

- Must be a member in good standing with ACCA.
- Must be a registered public accountant with PAAB.
- Must have successfully completed an audit training programme in an ACCA accredited audit firm.
- Must be a holder of an ACCA auditing practising certificate issued in the United Kingdom.
- Must have successfully completed the following examinations:
 - Zimbabwean variants of the ACCA Qualification's Corporate and Business Law examination and the Taxation examination.
 - Strategic Business Leader examination.
 - Strategic Business Reporting examination.
 - Advanced Audit and Assurance examination.
 - Advanced Financial Management examination.

3. Institute of Chartered Accountants in Zimbabwe (ICAZ) Members

- Must be a member in good standing with ICAZ.
- Must be a registered public accountant with PAAB.
- Must have successfully completed an audit training programme (Audit & Assurance Elective) in an ICAZ accredited training office.
- Must have successfully completed the Assessment of Professional Competence (APC) Exam.

ANY CANDIDATE MUST MEET **ALL** THE REQUIREMENTS OF THE ELIGIBILITY CRITERIA IN THEIR RESPECTIVE CATEGORY.