

APPLICATION FOR APPROVED TRAINING ORGANISATION STATUS

This application should be completed by an organisation wanting to apply for ATO status for the first time or if an organisation has been requested to renew their ATO status. If your organisation is a CA firm in public practice, please note that you are required to gain NZICA's approval to practise through an approved practice entity. For further information, please refer to NZICA's website on www.nzica.com

1 GENERAL INFORMATION – See Information Note 1

Name of organisation

Postal address

Organisation's website

Organisation's telephone

Person responsible for this application and for overseeing the recruitment, training and development of accounting trainees in the organisation:

Name of ATO co-ordinator:

Direct email:

Current position title:

Direct telephone:

2 FIRST APPLICATION OR RENEWAL – See Information Note 2

Please indicate whether this is the organisation's first application for ATO status or whether you are requested by NZICA to seek a renewal of an existing status.

First application

Renewal

3 STRUCTURE OF ORGANISATION – See Information Note 3

Please describe the size and structure of your organisation. For organisations other than those in public practice, please describe the size and structure of the accounting function within your organisation.

4 LOCATION – See Information Note 4

Please confirm the location, office, branch, divisions or subsidiaries where training will take place, and provide the address details.

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5 NATURE OF BUSINESS – See Information Note 5

Please describe the nature of the business of your organisation. If your organisation is a Chartered Accountancy firm in public practice, then please state this and provide a brief description of your client base in terms of the type of work your organisation performs.

6 AREAS OF ACCOUNTING – See Information Note 6

Please tick (✓) the relevant boxes indicating the areas of accounting in which your organisation is able to offer qualifying practical experience. As a minimum, each ATO is required to offer qualifying practical experience in at least three different areas of accounting – two to Level 2 and one to Level 3.

	Level 2	Level 3
Accounting information systems	<input type="checkbox"/>	
Audit	<input type="checkbox"/>	<input type="checkbox"/>
External reporting	<input type="checkbox"/>	<input type="checkbox"/>
Financial management	<input type="checkbox"/>	<input type="checkbox"/>
Insolvency & reconstructions	<input type="checkbox"/>	<input type="checkbox"/>
Management accounting	<input type="checkbox"/>	<input type="checkbox"/>
Taxation	<input type="checkbox"/>	<input type="checkbox"/>

Please describe the technical competencies available in your organisation (in accordance with the areas selected above) and how this experience relates to the specified competencies. This information should indicate to NZICA the range of experience available in your organisation that will enable trainees to achieve their specified practical experience and develop the required competencies in their chosen areas.

Please refer to the templates on NZICA's website for technical and non technical competencies to document your practical experience. Attach this documentation with your application.

7 NON-TECHNICAL COMPETENCIES – See Information Note 7

Please describe how your organisation will develop the following non-technical competencies:

- Teamwork
- Organisational Skills
- Research and Evaluation
- Decision Making
- Exercising Ethical and Professional Behaviour
- Communication and Interpersonal Skills

Please note that all ATO's are also required to submit a template for all of the non-technical competencies to Level 3.

8 PERFORMANCE APPRAISAL – See Information Note 8

Please describe your organisation's performance appraisal procedures for graduate trainees, including how often these reviews are carried out (both formally and informally). Please attach copies of the documents used to support this process.

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9 TRAINING AND DEVELOPMENT – See Information Note 9

What resources are provided to Associate Chartered Accountant and/or Chartered Accountant trainees to assist them to successfully undertake the Professional Competence Programme?

What other training and development initiatives do you make available to trainees seeking admission to NZICA to ensure they remain up-to-date with matters affecting the profession?

What other resource and support does your organisation give to trainees as they complete practical experience for admission to the Associate Chartered Accountants' or Chartered Accountants' College? If your organisation has a training and development policy, then please attach a copy of this.

10 ACCOUNTING TRAINEES – See Information Note 10

How many accounting trainees, on average, do you recruit each year? _____

Names of current trainees, and their current membership status:

Name	Institute ID	Membership status (Provisional Associate Chartered Accountant or Chartered Accountant/ non-member)

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13 AGREEMENT See Information Note 13

I have read and understood the Training Guidelines for Employers, and am satisfied that this organisation meets and will continue to meet the requirements to be an approved training organisation.

If this application is approved, then the organisation agrees to offer a programme of practical experience that provides trainees with the opportunities to gain the practical experience required to gain admission to the College of Chartered Accountants and College of Associate Chartered Accountants with the New Zealand Institute of Chartered Accountants. The organisation agrees to support trainees as they undertake the Institute's admission requirements, including the professional competence examinations.

I understand that if this application is approved, then this organisation's name may be displayed on NZICA's website.

The organisation agrees to immediately notify the Institute if any changes occur that may affect the organisation's ability to offer this programme.

I certify that all the information contained in this application is a true and correct description of the experience and training to be offered by this organisation.

Name of organisation

Name of CEO, Managing Partner, General Manager or person in similar position in the organisation

Position

Signature

Name

Date

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INFORMATION NOTES

APPLICATION PROCESS

This application should be used by organisations who apply for ATO status for the first time or when NZICA requests a renewal application. If your organisation has held ATO status in the past but this has lapsed, then please attach a letter explaining the circumstances of the earlier status.

Before completing this application it is important to familiarise yourself with the Institute's admissions policy, the practical experience requirements for admission, and the role and responsibilities of an ATO. This is best achieved by reading the Training Guidelines for Employers, and the Training Log. Each of these can be viewed on the NZICA's website www.nzica.com.

In response to some questions, you are required to submit additional information to accompany this application. A checklist of additional information required is provided on the last page of this form. If there is insufficient space to write your answers on this application form, then please attach additional pages.

Consideration of your application can take up to four weeks. However, if you are requested to provide additional material to support your application, then this may take a little longer.

It is NZICA's practice to consider that ATO status begins from the date that all required information is received. Where reasonable, NZICA may consider the start date to be the date that the Institute received the application.

NOTE 1 – GENERAL INFORMATION

It is expected that the person who completes this application is a senior person in the organisation and is responsible for overseeing the training of accounting graduates. The ATO co-ordinator should ideally be in a position such as partner, director, human resources manager, chief financial officer or chief executive officer. Specifically, that staff member must be in a position to authoritatively scope the work experience offered and to endorse your organisation's commitment to providing the range and depth of experience necessary for a trainee to satisfy NZICA's admissions requirements.

Trainees must not take responsibility for the application or for managing the ATO programme in an organisation.

NOTE 2 – FIRST APPLICATION OR RENEWAL

If your organisation has previously held ATO status but that status has lapsed, then please also provide information regarding the organisational name ATO status was issued under and the period for which that status was approved.

NOTE 3 – STRUCTURE OF ORGANISATION

Please describe the size and structure of the organisation and/or of the accounting function, together with a brief history of the organisation, to enable NZICA to understand the type of environment accounting trainees will work in. If the application relates to a renewal and there have been significant changes to the organisation since the initial ATO application was approved, then please provide a brief description of the changes.

NOTE 4 – LOCATION

If the training and experience is offered by your organisation in more than one location, then please state the locations of any other offices, branches, divisions or subsidiaries you would like NZICA to consider as part of this application. If the experience is offered at only one location, then please specify the functional departments, business units, divisions or subsidiaries that you would like to have considered as part of this application.

NOTE 5 – NATURE OF BUSINESS

Please describe the nature of the business of the organisation. Please also include information regarding the nature of the business of any subsidiary or parent entities that are to be included with this application.

NOTE 6 – AREAS OF ACCOUNTING

Each ATO is required, as a minimum, to offer practical experience in three areas of accounting; at least one to Level 3 and two to Level 2. Please tick the relevant boxes indicating which areas and to what level experience is offered in your organisation.

The range and depth of practical experience available for trainees is a key requirement in the ATO approval process.

You are required to provide a detailed description of the accountancy work available in your organisation and how this work experience can cover the specified competencies. You need to provide this description to be approved to provide experience to the appropriate level.

Templates for documenting available practical experience are available on NZICA's website. The templates provide an example of how the competency requirements could be linked to the work in an organisation. Please note these are provided as examples only and are not intended to be comprehensive. It is important that you tailor your outline to your own organisation to explain the nature of a trainee's intended experience. In doing so, you will need to place your own reasonable interpretation on the more general requirements.

NOTE 7 – NON-TECHNICAL COMPETENCIES

In addition to technical competencies, all trainees are required to develop and demonstrate a range of non-technical competencies (see list in application form). Many organisations develop these (or similar) non-technical competencies as part of the performance appraisal or performance development programme.

You are required to provide a description of how your organisation will develop the non-technical competencies for trainees. It is expected that the non-technical competencies will be identified and then monitored and assessed by the mentor during the period of practical experience.

NOTE 8 – PERFORMANCE APPRAISAL

It is required that the trainee's overall performance and development is appropriately monitored and formally reviewed by the employing organisation on a frequent and regular basis (at least six-monthly). Please provide sample documents that demonstrate how this would be completed in your organisation.

It is also NZICA's expectation that processes are in place for the graduate trainee's mentor to regularly review the trainee's progress against the Training Log competencies directly.

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It is expected that the trainee's programme and experience should be monitored and reviewed against the competencies at least monthly where the mentor is external to the organisation. Where the mentor is within the organisation it is expected such reviews will be carried out at least quarterly. Mentors are required to sign off the competencies achieved by the trainee on a quarterly basis.

NOTE 9 – TRAINING AND DEVELOPMENT

Please list the types of resources and Professional Competence Programme (Foundations and PAS/PCE) support your organisation makes available to trainees to undertake the Professional Competence Programme Foundations (PAS/PCE.) Some examples may include payment of course and/or examination fees, study and/or exam leave provisions, a transport allowance, flexibility in managing work-load pressures, in-house library facilities, email and Internet access, and access to senior qualified staff.

As well as providing quality practical experience, an ATO is expected to be committed to professional development, ensuring all staff remain up-to-date both technically and with matters affecting the accounting profession. Please indicate the types of training and development initiatives you make available to trainees seeking admission to NZICA. Some examples may include regular tax update seminars or provision of the Chartered Accountants Journal.

If your organisation has a formal policy regarding these resources, then please attach a copy.

NOTE 10 – ACCOUNTING TRAINEES

Please indicate how many trainees you would recruit, on average, each year. If you are likely to recruit trainees less frequently than each year, then please indicate how often you would expect to do so.

Please list the names of any trainees currently employed by your organisation who intend to complete a programme of practical experience with your organisation for the purpose of becoming a Chartered Accountant or an Associate Chartered Accountant.

NOTE 11 – PROFESSIONALLY QUALIFIED STAFF

Please state the number of employees of your organisation who are full members of NZICA and the designations they hold (for instance, Fellow of the College of Chartered Accountants (FCA), Chartered Accountant with Certificate of Public Practice, Chartered Accountant, Associate Chartered Accountant or Accounting Technician). For members of other professional accounting bodies, please indicate their name, the name of the accounting body to which they belong and the designation they hold with that body.

NOTE 12 – MENTORS

It is expected that an ATO will provide sufficient access to Chartered Accountants and Associate Chartered Accountants who are willing to act as mentors for graduate trainees. All mentors are required to register with the Institute. Application forms are available from NZICA's website, www.nzica.com.

Please list the names of those people who act as mentors and the positions they presently hold within your organisation. If they work outside the ATO, then please identify their relationship with your organisation. If the mentor is external to the ATO it is expected that the trainee and mentor will formally meet on a regular and frequent basis, for example, monthly. It is also required that an external mentor is familiar with the experience available in the ATO to enable them to effectively monitor and report on the experience gained by a trainee.

Please note, your ATO application cannot be finalised until a Mentor application has been approved.

NOTE 13 – AGREEMENT

The information provided with this application is covered by the declaration, which the ATO co-ordinator for the organisation needs to sign.

Please note that NZICA maintains a list of all ATOs and may make this list publicly available. If your application is approved, then your organisation's name and the name of the ATO co-ordinator will be placed on this list.

CHECKLIST

To ensure that your application can be assessed quickly, please check that you have included the following with your application.

- Area of accounting templates (technical competencies) for each area in question 3 (mandatory).
- Non-technical Level 3 template (mandatory).
- Sample performance appraisal document(s) (mandatory).
- A Copy of your training and development policy (optional).
- Organisational chart (optional).
- Application for registered mentor status (if applicable).
- Application for consent to practise through an approved practice entity (if applicable).

RETURN ADDRESS

Please send your completed application form to:
Customer Service Centre
New Zealand Institute of Chartered Accountants
PO Box 11342
Wellington 6142
New Zealand

FURTHER INFORMATION

If you have any questions, then please contact us:
Tel: +64-4-474 7840
Email: customer@nzica.com
Website: www.nzica.com Membership/Approved Training Organisations