

## **AUDIT DEVELOPMENT PROGRAMME (ADP) RELOADED - PHASE 1**

Johannesburg / 01 June 2021

The ADP team commenced a research project to review the ADP and identify its successes and areas of improvement. This ultimately culminated in recommendations to improve the programme. As part of the initial self-assessment, the team also noted that it would be critical to obtain feedback from stakeholders and conduct research on the continued viability of the ADP in its current form.

A task force was formed to review the outcome from the research and propose solutions for the challenges identified; and that resulted in the evolved ADP Reloaded.

The objective of the ADP Reloaded project is to holistically explore and implement solutions to improve the ADP processes and experience. Overall, this is to ensure that the ADP assessment processes are efficient and effective to produce suitably qualified and competent registered auditors (RAs).

The registered candidate auditors (RCAs) who enrolled on the ADP, prior to the launch of the ADP Reloaded, will be affected by the changes, due to these having an impact on how the ADP is repositioned going forward. Therefore, it is important to set out key principles that will facilitate a seamless transition from the current ADP to the ADP Reloaded. As such, a phased-in approach is being taken to implement the key changes that form part of the ADP Reloaded. These changes, which form part of phase 1, are as follows:

### **New PoE Template and the Roll-out Process**

- The ADP Reloaded new templates will be effective from **1 June 2021**.
- Updated Portfolio of evidence template resulting in the six-monthly reports and roles and responsibilities workpapers replaced by progress reports. The new POE and templates can be accessed on the ADP website as per the link provided below.
- All RCAs who have registered on the ADP for a period of less than 12 months, prior to the effective date, must use the new template. RCAs and oversight RAs (ORAs) will be provided with sufficient training and guidance on the new template. The training dates will be communicated separately.
- RCAs who have registered on the ADP for a period longer than 12 months, prior to the effective date, may continue with the old PoE format, but have an option to migrate to the new format. Alternatively, RCAs must ensure that all their PoEs in the old format are submitted by **31 March 2022**.
- The cut-off date for all candidates on the old PoE format who do not meet the submission deadline will be required to use the new PoE format from **1 April 2022**.
- Training on the new PoE format will be provided to all the ORAs, RCAs and PoE panel members. Please lookout for invitations to the training that will be provided per province.

As part of the ADP Reloaded, two new policies have been introduced, a policy on International Secondment and Recognition of Prior Learning (RPL). The new policies are effective

retrospectively from **01 April 2021** and can be found in the POE guidance. The new template and PoE guidance are available on the ADP website at <https://www.irbalearning.co.za/>.

For more details, please feel free to contact the ADP team by emailing [adpadmin@irba.co.za](mailto:adpadmin@irba.co.za).

**Nadine Kater**

**Director: Education and Transformation**