



Accreditation Framework

For Training Institutions & Examination Centers

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Institute Accreditation Framework

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List of abbreviations & acronyms

CAT:	Certified Accounting Technicians
FAQs:	Foreign Accountancy Qualifications
CPA:	Certified Public Accountants
ICPAR:	Institute of Certified Public Accountants of Rwanda
IES:	International Education Standards
IFAC:	International Federation of Accountants
MRA:	Mutual Recognition Agreement
PAFA:	Pan African Federation of Accountants
PAO:	Professional Accountancy Organization
SMO:	Statement of Membership Obligation
TP:	Training Providers
TVET:	Technical Vocational Education and Training
SP:	Strategic Plan
PIP:	Performance Improvement Plan

Preamble

Citation

- i. This Framework may be cited as the Institute Accreditation Framework for Institutions of Higher Learning, TVETs, Training Providers and Trainers;
- ii. This Framework is to be read in conjunction with ICPAR’s Strategy 2020-2024 and ICPAR law No.11/2008, and the East African Community Treaty and Education Related Regulations.
- iii. This Framework will be abbreviated as - IAF/02/2020

Interpretation

In these standards, unless the context otherwise requires:

“Accreditation” means the procedure by which ICPAR formally recognizes an institution or an individual as an examination center, a training provider or trainer respectively;

“Accredited Training Provider” any institution or organization accredited by ICPAR to offer training for ICPAR programs.

“Certified Trainer” An individual certified to train ICPAR programs.

“Examination Center” A facility allowed to host students undertaking ICPAR examinations.

“Institute” means ICPAR

“ICPAR Law” means the ICPAR Law N° 11/2008 of 06/05/2008 and the bi Laws;

“Institution” means an organization founded for purposes of providing education be it private or non-governmental or public

“Private university” means a university which is established or maintained out of funds other than public funds;

“Public university” means a university established and maintained or assisted out of public funds;

“Standard” means a reference point against which different aspects of the institution and program are compared or evaluated for quality;

“**Training Center**” A center accredited by ICPAR to train ICPAR qualifications.

Application

This Framework shall apply to:

- a) All public universities and their campuses established in and outside of Rwanda seeking accreditation as ICPAR Training Providers
- b) All private universities and their campuses established in and outside of Rwanda seeking accreditation as ICPAR Training Providers
- c) All foreign universities and their campuses operating in and outside of Rwanda seeking accreditation as ICPAR Training Providers
- d) All constituent colleges established in and outside of Rwanda seeking accreditation as ICPAR Training Providers
- e) All Open, Distance and E-learning (ODEL) centers of institutions in and outside of Rwanda seeking accreditation as ICPAR Training Providers
- f) All institutions of higher learning, colleges, TVETs and registered organizations and schools in and outside of Rwanda seeking accreditation as ICPAR Training Provider
- g) All Rwandan and foreign nationals living in and outside of Rwanda seeking certification as ICPAR Trainers
- h) All public universities and their campuses established in and outside of Rwanda seeking accreditation as ICPAR Examinations centers
- i) All private universities and their campuses established in and outside of Rwanda seeking accreditation as ICPAR Examinations centers
- j) All foreign universities and their campuses operating in and outside of Rwanda seeking accreditation as ICPAR Examinations centers
- k) All constituent colleges established in and outside of Rwanda seeking accreditation as ICPAR Examinations centers
- l) All Open, Distance and E-learning (ODEL) centers of institutions in and outside of Rwanda seeking accreditation as ICPAR Examinations centers
- m) All institutions of higher learning, colleges, TVETs and registered organizations and schools in and outside of Rwanda seeking accreditation as ICPAR Examinations centers.

Chapter One:

Executive Summary

1.1 Background

The Government of Rwanda introduced the Rwanda Education Qualifications Framework (REQF) as an instrument which describes the types of qualifications, the qualifications levels and standards within the education system of the country. The REQF has an important role to play in certifying and clarifying the learning and career pathways, all of which are crucial for both the mobility and progression of learners in any education system including Rwandan. The REQF describes the inter-relationships between the qualifications and progression from one level to another within and between the subsectors and also stipulates the mobility and progression pathways through accumulation and transfer of credits and recognition of prior learning acquired from formal and non-formal education.

The harmonized Rwanda Education Qualification Framework (REQF) has four education sub-sectors. These are the Adult Education, the Basic Education, the Technical and Vocational Education Training (TVET) as well as Higher Education. These sub-sectors cover all forms of education and training provided by the public and private institutions in the country. The harmonized REQF articulates education qualifications levels and awards, from basic to higher education. The four education sub-sectors are charged with the responsibility of implementing the Rwanda National Examinations Grading System (RNGS) which supports the overall national quality assurance body along with the overall responsibility of education quality assurance in Rwanda.

The mandate of these four subsectors also includes quality promotion, institutional audit, program and institutional accreditation of TP. In a bid to build an effective national quality assurance system, the four sub-sectors also take into consideration capacity development and training as a critical component of their program activities.

1.2 REQF Objectives

The objectives of the REQF foster the program activities of ICPAR and these objectives include:

- i. To promote a more integrated approach to the Rwandan education and training system covering adult education, basic education, TVET and higher education;
- ii. to enhance and coordinate the quality of education and training by setting standards across levels of qualifications in the different education subsectors;
- iii. generate qualifications and awards that are comparable with those of other NQF, both regionally and internationally;
- iv. promote competence-based assessment practices and qualifications in all the education subsectors in the country;
- v. provide multiple pathways that encourage learners to upgrade their skills, knowledge and competencies to respond to the changing needs of education and the labor market;
- vi. promote the recognition of prior learning in order to bring on board acquired experiential learning and work experience.

Given that accreditation is a form of quality assurance which is practiced in many countries and is usually associated with accountability and improvement in program quality just like in many parts of the world. Rwanda's higher education sector faces multiple stakeholder demands for greater responsiveness to societal needs through enhanced student access and mobility, innovations that address social and economic development, as well as engagement with local, regional and international communities of interest.

Stakeholders also require that higher education institutions are able to provide the public with comprehensive information on the manner in which they maintain the quality and standards of their core academic activities, and to demonstrate sustained improvement in this regard.

The Institute of Certified Public Accountants of Rwanda (ICPAR) is mandated among other duties and responsibilities: to regulate the accountancy profession in Rwanda and more specifically, the admission of new members into the institute, registration of Certified Public Accountants (CPAs) and Certified Accounting Technicians (CATs) and granting of practicing certificates, monitoring of compliance with professional standards, investigation and discipline of its members and the delivery of accounting qualifications, programs and examinations.

1.3 Alignment with REQF and RTQF

In order to achieve her mandate, it is important that the institute oversees the quality of the TP and trainers of the accountancy profession by developing an accreditation framework policy. ICPAR's activities are aligned with the REQF and RTQF. The interim coordination of REQF and RTQF is being handled by the following institutions with different responsibilities:

- i. Adult education providing opportunities for mobility and progression to basic education and TVET;
- ii. technical and vocational education (including TVET) regulated by the Work Force Development Authority (WDA) aimed at providing vocational education and training options for both early school leavers and at the stage of official school completion, to further education and training for greater employability, mobility, and career skills enhancement;
- iii. higher education in Rwanda regulated by the Higher Education Council (HEC) including institutions such as Universities, Institutes, Polytechnics and Professional Institutions that admit students after basic education at the A level.

1.4 Alignment to the International Education Standards (IES)

The umbrella body for professional accountants at the global level is the International Federation of Accountants (IFAC). IFAC has several independent technical committees playing various standard setting roles, one of which is the International Accounting Education Standards Board (IAESB). The IAESB is responsible for developing and promoting International Education Standards (IES) and has so far issued a suite of International Education Standards (IES) 1-8. IES 1-6 address entry to professional accounting education programs and initial professional development of an aspiring professional accountant while IES 7 and IES 8 address Continuing Professional Development and Professional Competence for Engagement Partners for Audits of Financial Statements, for professional accountants and engagement partners respectively.

In preparing this accreditation framework, due consideration has been given to the IESs relating to the education of aspiring professional accountants operating from within and outside Rwanda. As a professional body which offers professional qualifications and aiming at national, regional and international recognition, the

IAF/02/2020 will enable the institute to reconcile national and international education standards.

ICPAR's approach to accreditation of training centers will strongly be shaped by the complex challenges facing higher education institutions in an era of radical restructuring within Rwanda's higher education spectrum. The accreditation system seeks to be responsive to the objectives of higher education transformation as reflected in various policy and legislative documents that have been published in Rwanda to date.

1.5 Accreditation Framework

To ensure improved and sustainable quality as part of the transformation objectives of higher education institutions, which is a fundamental premise of ICPAR's approach to quality assurance in general and to the accreditation of training providers in particular, the framework sets out a common approach for training providers and trainers whose training courses lead to accountancy qualifications that fall under ICPAR's jurisdiction.

The accreditation framework policy aims to focus on the evaluation of student training and examination centers which will be carried out by ICPAR. This is intended to ensure that only training providers and trainers that meet the necessary quality requirements are accredited to provide training of the ICPAR qualifications (CPA and CAT) .

The accreditation checklist will facilitate self-evaluations by the training providers on a more regular basis and this will enhance continued improvement in the student training provision.

The objectives, criteria and procedures for accreditation have been developed based on an extensive comparative research, coupled with consultations with key stakeholders in the accountancy fraternity. The accreditation framework implementation will be closely monitored by ICPAR and appropriate adjustments made where necessary.

In subsequent reviews of the IAF, other policy matters in higher education which are still evolving shall also be considered. The desire to continually improve the education, training and competence of accounting professionals is at the core of national development. It is from this context that ICPAR wishes to continually offer solutions aimed at making the Rwandan CPA/ CAT qualifications comparable to other global accountancy qualifications.

In fulfilling its mandate of developing a solid accountancy profession premised on a strong qualification framework, ICPAR has elected to develop and implement the Institute Accreditation Framework (IAF). Accreditation shall be granted by ICPAR to training providers, trainers and examination centers that have satisfied the quality requirements as provided for in the framework.

1.6 Context of the Accreditation Framework

The accreditation process ensures that relevant practices are acceptable, meet certain set standards, behave ethically and employ suitable quality assurance.

This IAF was not developed in a vacuum. The framework is nested within global and national contexts such as the International Federation of Accountants (IFAC) to which ICPAR is a member. In this regard, due care was given to the Statements of Membership Obligations (SMOs) as well as the relevant International Education Standards (IES) with specific references to IES 5 and IES 7.

Additionally, since its establishment, ICPAR has continued to seek international recognition by participating together with other PAOs on accountancy matters in the region (East Africa Community Institutes of Accountants) and by executing Mutual Recognition Agreements (MRAs). At the continental level, ICPAR continues to play its role in the Pan African Federation of Accountants (PAFA) and the concerns around developing a continent-wide approach focusing on training and regulation of the accountancy profession.

Nationally, the aspirations of the Rwandan people as expressed in the national development framework Vision 2024 specifically in the second pillar on human resources in which the need for quality human resources to transform Rwanda to a top middle-income economy by 2024 is a high priority. Further, the IAF is aligned to both the REQF and RTQF. These two frameworks provide regulation on the training of technicians (CAT) and trainings at the professional level (CPA). Additionally, considering the increased number of TVET institutions, Universities and Colleges offering ICPAR examinations, due care has been undertaken to foster collaboration by reducing duplicity and overlaps for the greater national interest.

Within the ICPAR Law No. 11 of 2008, the role of the institute in regulating the accountancy profession in Rwanda is recognized including its exclusive mandate. In discharging this role therefore, ICPAR elected to review the pipeline and work with the various stakeholders to produce a competent and proficient technicians and professionals to serve the nation.

1.7 Objectives of Accreditation and specific intentions of ICPAR

Accreditation has a fundamental purpose of ensuring the quality of training. Institutions that seek and are accredited under IAF will voluntarily accept a journey of continuous self-improvement. Continued accreditation is thus a reflection of a commitment to meet and continually improve on the agreed parameters to effectively contribute to the growth of the accountancy profession in Rwanda. ICPAR seeks to achieve the following ends through this IAF:

a) Quality assurance through standardization

Assure and enhance the quality of accountancy training in Rwanda by identifying and granting recognition status to Training Providers (TP) that satisfy ICPAR's minimum standards for provision or demonstrate their potential to do so in a stipulated period of time. Training professionals who ultimately serve and safeguard public interest require sufficient quality controls so that the training is not only comparable from one institution to the other, but also one that infuses ethics and professional etiquette in the learner.

b) Continual Improvement

The Accreditation Framework (AF) will encourage and support TP to institutionalize a culture of self-managed evaluation that builds on and surpasses the minimum standards. The Kaizen principle of continuous improvement is encouraged through this framework. Regular reviews, capacity building of TP as well as trainers will ensure that better performance is always sought and achieved.

c) Consistency & Alignment

Professionals trained and admitted into membership are expected to consistently and correctly apply the professional concepts and principles in their work settings. Furthermore, the accountancy profession is dynamic in that Financial Reporting Standards, International Standards on Auditing and other International Standards impinging on the profession keep changing, hence the need of ensuring that TP update and align their training content and delivery methods regularly.

d) Confidence

Increase the confidence of the public in the training programs and qualifications leading to the accountancy profession in Rwanda. ICPAR cannot possibly be present and be able to assess what TP deliver at all times, yet it requires con-

confidence that the learner is being exposed to the correct content by competent and trained professionals. The IAF provides a set of requirements which when fully adhered to, will bolster confidence in the learner and in the profession.

e) Safeguard Public Interest

IAF will also contribute to the protecting of students from poor quality training programs through accreditation and re-accreditation arrangements that build on reports from self-evaluation and external evaluation activities, including ICPAR audits, and other relevant sources of information.

While the setup of a training center may generate profits/ surpluses to the founders or promoters, the very nature of seeking to maximize profits may run contrary to the need of ensuring quality teaching and learning. The IAF thus offers basics which each TP shall be expected to comply with, including the procedures for closure, thereby protecting learners from quick business decisions that are to their detriment, but which may on the face of it, make business sense.

f) Comparability

Accounting professionals in Rwanda are part of the wider accountancy fraternity. As such, the IAF may enhance the interactions, networks whilst providing a global opportunity to job seekers. Under the MRA for the East African Community States for instance, professionals move and work in any of the sister countries with the host PAO providing recognition. Therefore, it is imperative that Rwandan CPAs and CATs are prepared in a manner comparable to the best practices globally. This IAF achieves this objective, since it has been benchmarked and peer reviewed.

1.8 Scope of the Accreditation Framework

The IAF is designed to cover activities from the conception of establishment of a TP, guide its actual establishment, operations and provide for continual improvements in line with the developments in the accountancy profession locally and at the global stance. Its focus is on Training Providers, TVETS, Universities, Colleges, Examination Centers and Training Centers involved in teaching and preparing students for CPA and CAT examinations. Specifically, the IAF sets out an accreditation framework for institutions for Training Providers, Higher Learning Institutions, and TVETs to improve quality of learning and teaching with the following safeguards:

- ▶ Ensuring quality assurance through periodic field inspections, renewal of accreditation and provision of letters of continual improvement;

- ▶ an annexure accreditation checklist for all institutions that are requesting to offer ICPAR qualifications for quality checks as part of their programs such as Universities, Colleges, Polytechnics, TVET schools and other training providers;
- ▶ Training Quality Assurance standards for CAT training providers as monitoring and evaluation tools towards improved better learning process by taking into consideration competency-based education and training (CBET) as a new approach in Rwandan education;
- ▶ a mentorship program for institutions that offer ICPAR qualifications for a better delivery mode.

1.9 Effective Date and Revision

This accreditation framework is effective as from 1st June 2020 and shall be subjected to periodic reviews once every two years or as may be deemed necessary by the ICPAR Education Commission.

2.0 Organization of the Accreditation Framework

This framework is presented in eight chapters. Each chapter has been designed and arranged to fully cover a given aspect with cross references limited to only the progression levels in the various accreditation categories.

Chapter Two:

Justification for Accreditation

2.1 Introduction

Training of ICPAR qualifications have been happening without any formal policy regulating the training providers, trainers and examination centers. It is from this background, that the institute decided to develop the IAF which will serve as quality monitoring tool.

Section 1.2 provides a detailed objective of this framework. This Chapter presents an overview of the justification and benefits that will be accrued by key stakeholders from this framework. At the end of the Chapter, principles of the framework are highlighted.

2.2 Accreditation Benefits

Several compelling reasons provide grounds for the implementation of IAF together with stakeholders and collaborating institutions as a way of fostering confidence in the profession and assuring the public of consistent quality across the many independent service providers. The benefits to be accrued from the process to the various stakeholder groups are as provided below:

2.2.1 Benefits to the Training Providers (TPs)

Training Providers who shall be accredited with ICPAR will derive the following benefits from accreditation:

- a) TP will have the benefit of using the minimum checklist of the requirements of the IAF to stimulate their self-evaluation and self-directed institutional and program improvements;
- b) the periodic assessments and counsel will be provided by ICPAR to TP in the strengthening of their institutional and program self-evaluation systems;
- c) all accredited institutions shall have ethical conduct including carefully craft-

- ing marketing messages that are devoid of exaggerations, providing mis-leading information and disparaging information about other training providers, thereby leveling the playing field;
- d) regular periodic reviews and assessment visits by ICPAR will enhance the reputation and public image of an accredited institution giving confidence to the public seeking to utilise the services of the TP;
 - e) the application of the criteria of accrediting agencies which is generally accepted throughout higher education, will help to guard against external encroachments harmful to institutional or program quality by providing benchmarks independent of forces that might impinge on individual institutions;
 - f) accredited institutions shall enjoy greater visibility by being listed by ICPAR as an accredited institution and thus increasing chances of admission and retention of students;
 - g) during field visits, accredited institutions shall receive support via periodic continual improvement reports and programs;
 - h) regular updates from ICPAR on developments and changes in the accountancy profession will provide the TP with current information to guide reviews of their training programs, methodology and approach;
 - i) stakeholder engagement and networking among accredited institutions through the joint activities such as conferences organized by ICPAR aimed at enhancing sustainable collaboration and information sharing among the accredited TP.
 - j) direct access to relevant guidance from the ICPAR examiners on the preparation of students for examinations;
 - k) access to ICPAR reports relating to examination feedback, comments and examination pass rates analysis from ICPAR;
 - l) access to tutor training programs organized by ICPAR including provision of tutor-specific support resource materials;
 - m) access to ICPAR organized workshops aimed at sharing of best practices in training provision including access to price discounts on all ICPAR organized events (e.g. annual conferences, CPD events etc.) and publicity through the ICPAR magazine.
 - n) ICPAR will recommend the accredited TP requesting for additions of programs/courses from other institutions.

2.2.2 Benefits to the Public

The general public benefits include:

- a) An assurance of external evaluation towards TP, and attestation that there is conformity to general expectations of the accountancy profession;
- b) using the list of accredited TP published by ICPAR, the public will be able to identify training institutions which have voluntarily undertaken explicit activities directed at improving the quality of the institution and its professional programs;
- c) an improvement in the professional accountancy services available to the public, as accredited programs modify their requirements to reflect changes in knowledge and practice generally accepted in the field;
- d) increased and reliable access to TP reference.

2.2.3 Benefits to ICPAR Students

Students benefits include:

- a) An assurance that the educational activities of an accredited institution or program have been found to be satisfactory, and therefore meet the needs of students;
- b) mobility of students across various accredited TP with assurance of quality training;
- c) assurance of value for money for the students in the preparation of their examination;
- d) access to examiners reports about previous examination performance and other important updates through TP.

2.2.4 Benefits to the accountancy profession

Accountancy profession benefits include:

- a) Providing a means for the participation of practitioners in setting the requirements to join the accountancy profession;
- b) contributing to the unity of the profession by bringing together practitioners, trainers and students in an activity directed at improving professional preparation and professional practice;
- c) encouraging continuous self-analysis and improvement of the accountancy

- training by representatives of the institution's administrative staff, training staff, students, governing body, and other appropriate constituencies, with the ultimate aim of assuring students of quality education in accountancy;
- d) encouraging training staff to anticipate and accommodate new trends and developments in the practice of accountancy that should be incorporated into the educational process (IFRS, IPSAS, SMOs, & local IAS, ISREs, IFRICs, IES, legislation, etc.);
 - e) enhancing the visibility of the accountancy profession.

2.2.5 Benefits to Examination Centers

Accredited Examination Centers shall enjoy the following benefits:

- a) Visibility of the institution - The institution's reputation will be enhanced since it has within its operations adequate safeguards for receiving, storage and distribution of examinations;
- b) professional development - ICPAR shall continually invest in training and equipping examination officers to administer the examination process;
- c) student's convenience - Most TP who shall aspire, qualify and are to be accredited as examination centers will offer their students the convenience of doing examinations in their institutions;
- d) by successfully safeguarding the integrity of the examination, the reputation of the examination center shall be enhanced;
- e) financial benefits - ICPAR shall contribute towards the financial sustainability of the examination centers (that do not double as training providers) by paying a stipulated fee to the center;
- f) access to price discounts on ICPAR organised events (e.g. annual conferences, CPD events etc.) and publicity through the ICPAR magazines.

2.2.6 Benefits to training staff

Training Staff involved in this process shall accrue the following benefits:

- a) Increased employability - TP will of essence give preference to certified trainers thus, accruing preferential status for early adopters;
- b) continual learning - Training staff shall be entitled to attend ICPAR organised conferences and workshops to facilitate in aligning the education approaches and methodologies as well as benefiting from networking opportunities.

2.3 Principles of the Accreditation Policy

In order to ensure a complete buy-in from the various stakeholders whose actions determine success of the process, all persons involved in the process shall adhere to and work within the following principles:

i. Customer Centricity

The clients of this framework including training providers, mentors, students, government shall make the primary focus and their concerns and needs shall be considered in making decisions.

ii. Confidentiality

Information gained in the process of accreditation including business plans and other institution-based information shall be used only for the purpose of accreditation and whenever stored, every effort shall be made to ensure it is free from any non-authorized access and use.

iii. Collaboration

All parties shall collaborate at each instance choosing a course of action that is mutually beneficial and results in the least of disruption on the other party.

iv. Technology

To the greatest extent possible, technology will be applied as the main intermediary between accredited institutions and the institute.

v. Professionalism

Parties shall act professionally by offering each other adequate time, reliable information truthfully and in good faith.

vi. Consideration

To a large extent, to assure quality, consideration will be made for regional and international educational frameworks including FAQs.

Chapter Three:

Accreditation Requirements

3.1 Introduction

This is the core chapter of the accreditation framework. It presents the broad and specific requirements for all TP in three (3) categories, the requirements for examination centers as well as the requirements for training staff.

3.2 Accreditation Requirements

3.2.1 Core Requirements

a) Legal Entity

The Institution shall be a legal registered entity. This may be as a Not-for-profit institution, Trust, Foundation, University, TVET or a Company.

b) Registered office and or physical location

A TP shall operate from a registered office or physical location. Such location may be owned or leased. Where it is leased, the lease period should not be less than 5 years and must have clear provisions for renewal.

c) Governance and management

The TP shall demonstrate the existence of an appropriately effective governance and management structure is in place to guide the strategic direction and management functions of the institution.

d) Strategic Plan (SP) / Business Plan

The TP shall have in place a strategic plan/ business plan that provide focus to ICPAR approved programs and any other related programs. In regard to the ICPAR-specific program activities, the TP shall have in place a strategic plan of not less than 3 years containing among others the founding philosophy, the mission, vision, core values and the long-term plan of the institution. The SP shall

also disclose the current student numbers and those planned for in the CPA and the CAT courses, and separately for any other courses the applicant is currently offering or planning to offer in future.

The business/ financial plan shall cover a period of at least 3 years from the date of application. Whichever the method of presentation, it shall at minimum include; sources of finance (separate founder funds from student contributions, application of funds (clear demarcation on recurrent as well as development expenditure). If the business case presents possible cash/liquidity management challenges, then a corrective action including access to other sources of funding shall be availed in a manner that satisfies the AC, that the institution shall remain as a going concern.

The applicant shall share with the committee the institutional strategic plan and a business plan striking a balance between making profits and the professional development of the training provider for the benefit of the students.

e) Staff Requirements

All TPs shall have in place qualified staff as per the specific requirements prescribed in each of the various categories.

f) Legal Compliance

The applicant is required to provide information relating to its compliance to the applicable laws and regulations in Rwanda including but not limited to labor laws, tax laws and the applicable workplace regulations.

g) Student Information Management System

The applicant shall put in place a system of students' records management. This is important to provide for orderly conduct while the learners are at the institution and maintain records to objectively provide recommendations and assessments of their capacity should they be called upon, within reasonable time frames.

h) Institution Rules Governing Conduct of Students

A set of rules governing the conduct of students shall be availed to the AC. These rules shall allow for orderly association of students and shall not be discriminatory on gender, religion, sex or any other basis.

i) Change in accreditation status

The TP or individual trainer shall be required to formally communicate to ICPAR

any significant changes in the operations that adversely impact on the accreditation status granted to the institution before it is due for the next field visit/ review by ICPAR. Such significant changes may include among others, change in address, and loss of key personnel within the training staff.

On the other hand, ICPAR shall have a right to conduct spontaneous checks on the TP before the next scheduled review and field visit. ICPAR reserves the right to demote/relegate or de-register or temporary de-register the TP that shall be assessed with significant non-conformities to areas that were assessed to have been achieved in the previous assessment.

3.3 Specific Requirements and Standards for Accreditation

3.3.1 Requirements for accreditation as a Training Provider

For all institutions that would like to offer either CPA and/or CAT qualifications, the following requirements shall apply:

- i) All training providers shall ensure that the trainer-student ratio does not exceed 1:30 to allow quality in the training.
- ii) All CAT (R) TP shall have computer facilities to enable student training on computerized units such as accounting and spread-sheet software.

All TP applying for accreditation under the “Bronze”, “Silver” and “Gold” status level (These accreditation levels are detailed in this chapter) shall ensure the following:

- a) Student enrolment & progression;
- b) A student complaints policy and procedures
- c) Student financial policy that ensures among others, refunds of un-utilized fees and/or deferments
- d) Continued assessment of students/learners through progress tests, mocks, practice exams and performance feedback
- e) Formative assessment of each examination subject per sitting
- f) Actively seek student feedback and evaluations on the quality of trainings and (where appropriate) take action for improvements
- g) Training Staff - The TP shall have a designated training coordinator who shall

have the following minimum qualifications:

- i. Holds at least an equivalent of the CAT with additional training in education
 - ii. A full member of ICPAR in good standing
 - iii. A certified trainer by ICPAR at the third level
 - iv. Possess teaching experience of not less than three years
- h) Student Completion & Examination Pass Rates
- i) TP who at the time of application for the ICPAR accreditation are already offering the CPA and or CAT qualifications shall provide details on their enrollment, student completion/ dropout rates, details of students who completed the qualification and the annual examination pass rates
 - j) The required information above, shall retrospectively provide institution's details reflecting prior years' performance or at most the last one (1) year for "Bronze" applicants; two (2) consecutive years for "Silver" applicants; and three (3) consecutive years for "Gold" applicants
 - k) Evidence that the training provider's student enrollment is growing, the student completion rates improving, the dropout rates reducing, and the pass rates maintained or improving.

The TP shall be in one of the following three levels each with its own set of requirements.

Note: To achieve the accreditation level/status applied for, the training provider must attain a minimum of 75% marks on the pre-requisites of the respective status. A training provider can graduate from one level to another, be downgraded or apply for any of the levels. Downgrade or upgrade details are presented as below:

i. Bronze Level

This is the first level for Training Providers. This level is open to those commencing operations or those already in existence. To be granted a bronze status accreditation, the TP shall attain a pass mark of at least 75% based on the following criteria (including the standard requirements stipulated for all applicants):

a) Classrooms (30 %)

The following shall be the specific standards of the classroom:

- i. The TP shall have at least two classes.

- ii. The student chairs providing no less than 1sq. meter per learner to ensure student adequate comfort and allow ease of student mobility.
- iii. Black/white boards of adequate dimensions such that back students can read with ease.
- iv. The class width should not be too wide as to make it impossible for students at the edge to read on the board.
- v. Trainers table - classrooms should also have room for the trainer's table. These tables usually measure 48" to 60" inches wide. Classrooms must also have room for the trainer's chair.
- vi. Lectern/ Podium - the lectern/ podium is situated at one side of the training walls. It has to give the students an unobstructed view of the projections screen. The media is set at a rack or the lectern. The projection screen should be setup, such that a 6-foot-wide section of the writing space can be seen.

b) Student Enrollment & Progression (25%)

The enrollment shall be at least 10 students and a trainer-student ratio of a maximum of 1:30 to allow quality student training. Those commencing operations shall attach evidence of having attracted or a strategy of attracting students. The TP shall either admit students up to a minimum of two levels for CPA(R) or CAT(R) and has adequate plans to cover the students transitioning to the next level/stage.

c) Training Staff (25%)

A TP shall have in their employment at least two (2) qualified training staff with a minimum of assistant trainer status employed on full time basis for each of the ICPAR qualifications including the CPA(R) profession and the CAT(R) profession. The training staff will be trained in education and or accountancy at either the technician or at the professional level and shall not train in subjects beyond their own professional qualification.

d) Student Completion & Examination Pass Rates (20%)

As stipulated in the standard requirements for Bronze, Silver and Gold in section 3.3.1 above.

e) Upward/vertical progression to the next accreditation level

A training provider who has been granted the Bronze status shall be required to upgrade to the higher status within a maximum period of 3 years from the date of attaining that status.

Specific benefits to a training institution accredited with Bronze status

The following benefits shall be accorded to TP accredited with the Bronze status:

- ▶ listing in the ICPAR Training Provider Directory
- ▶ a certificate and an approved Bronze status logo
- ▶ access to the ICPAR student's examination results service
- ▶ access to ICPAR online education resources
- ▶ Access to the self-assessment tool to support the institution's transition to the Silver status approval.

ii. Silver Level

This is the second level for TP that are either commencing operations or already in existence but have fulfilled and exceeded all the requirements for the Bronze status level. This is the highest entry level for any accredited training institution. To be granted accreditation under the Silver status, the training provider shall, with a minimum pass mark of 75%, possess the following (in addition to the standard requirements for all training providers stipulated in section 3.3.1 above):

a) Classroom (20%)

The specifications for classrooms as provided for in level I (Bronze Level) above shall apply.

b) Student Enrollment & Progression (25%)

The enrollment shall be at least 50 students and a trainer-student ratio of a maximum of 1:30 to allow for quality student training. The TP in the second level shall at a minimum have students at 1st stage/level, 2nd Stage/level and either with students in the 3rd stage/level of the CAT or and CPA qualifications or provisions to cover students at the next transition. TP shall ensure there is availability of a staff room and student consultation rooms.

c) Training Staff (20%)

At the Silver level, the TP shall have in their employment at least two (2) members of training staff on full time basis for each of the ICPAR qualifications including the CPA and CAT qualifications, with three subject specialists in both CPA and CAT. At least 50% of the specialist trainers shall be at the certified trainer status level. In addition, all the training staff will be trained in education and or accountancy at either the technician or at the professional level and shall not train papers beyond their own professional qualification. They must equally have

at least One (1) Senior Certified Trainer (SCT) as part of their teaching staff.

d) Student Completion & Examination Pass Rates (15%)

As stipulated in the standard requirements for Bronze, Silver and Gold in section 3.3.1 above.

e) Learning Delivery Methods (15%)

The TP shall be expected to provide evidence of continued assessment and maintenance of quality controls for student teaching linked to effective student performance outcomes. The standard learning delivery method is plenary with the trainer having face to face interactions with the students. While this is the primary training method, training centers are free to suggest other methods that they wish to deploy including use of technology for video packs, study packs, online and other distance learning delivery methods within three (3) to five (5) years of accreditation.

f) Library (5%)

The TP at the Silver level shall have a physical library which may be fully owned or leased. The TP shall have a library of a good standard with a seating capacity of not less than 15 students. The institution shall have access to online resources for the benefit of students as may be specified from time to time. At a minimum, the TP shall confirm that the library facilities satisfy that the following are in place:

- ▶ The acceptable physical size and capacity (seating capacity)
- ▶ Utilization levels (if already in use)
- ▶ Library Collections
- ▶ Access to electronic resources

g) Upward/vertical progression to the next accreditation level

A TP who has been granted the Silver status shall be required to upgrade to the higher status within a maximum period of 5 years from the date of attaining the Silver status.

Specific benefits to a training institution accredited with Silver status

The following benefits shall be accorded to TP accredited with the Silver status:

- ▶ Listing in the ICPAR Training Provider Directory
- ▶ A certificate and an approved Silver status logo
- ▶ Access to the ICPAR Trainers Community forum

- ▶ ICPAR complimentary marketing & publicity of the institution
- ▶ Access to the ICPAR students' examination results service
- ▶ Access to ICPAR online education resources
- ▶ Access to ICPAR capacity building programs
- ▶ Access to the self-assessment tool to support the institution's transition to the Gold status approval.

iii. Gold Level

This is the third and final level for TP who must train both the ICPAR approved qualifications on CPA and CAT profession. It is a progression step that a training provider can apply for and be admitted to, having fulfilled all the set-out requirements including having been at Silver level status for at least two examination cycles for the ICPAR approved qualifications. These requirements shall be over and above the previous two levels. The training providers shall have exceeded at least 75% of the requirements set out below (in addition to the standard requirements for all training providers stipulated in section 3.3.1 above); Out of the 75%, at least 50% must be Senior Certified Trainers (SCTs). The other requirements include:

a) Classroom (20%)

The specifications for classrooms as provided above in Bronze and Silver level shall apply.

b) Student Enrollment & Progression (25%)

The enrollment shall be at least one-hundred and fifty (150) students and a trainer-student ratio of a maximum of 1:30 to allow for quality student training. Training providers commencing operations shall attach evidence of having attracted the minimum students. The TP at the Gold level will have students at all stages/levels of study.

c) Training Staff (20%)

At the Gold level, the TP shall have in their employment at least four (4) members of training staff on full time basis for each of the ICPAR qualifications including the CPA and CAT qualifications with three subject specialists. At least 75% of the training staff shall be ICPAR members with a certified trainer status.

d) Student Completion & Examination Pass Rates (15%)

As stipulated in the standard requirements for Bronze, Silver and Gold in section 3.3.1 above.

e) Learning Delivery Methods (15%)

The TP shall be expected to use more than one learning delivery method. The standard learning delivery method is the plenary with the trainer having face to face interactions with the students. While this is the primary training method, TP are free to suggest other methods that they wish to deploy including use of technology to improve student training and learning within three (3) to five (5) years of accreditation.

f) Library (5%)

In addition to the requirements set at the Bronze and Silver status level, the TP applying for the Gold status level shall have a fully stocked library within their location. The library shall be of a good standard with a seating capacity of not less than 30 students. The institution shall have access to online resources for the benefit of students as may be specified from time to time. At a minimum, the TP shall confirm that the library facilities possess the following:

- ▶ The acceptable physical size and capacity (seating capacity)
- ▶ Utilization levels (if already in use)
- ▶ Library Collections
- ▶ Access to electronic resources
- ▶ Internet Connectivity for use by students
- ▶ Number, staff designation of human resource manning the library with the CV of the head being submitted for review
- ▶ Staff room and student consultation rooms
- ▶ Alumni Association
- ▶ Industry linkage, with evidence of student placement
- ▶ Student employment records

Specific benefits to a training institution accredited with Gold status

In addition to all the benefits accorded to the institutions with the Silver status, the following additional benefits shall be accorded to TP accredited with the Gold status:

- ▶ Access to the ICPAR market information package
- ▶ Direct access to the “Principal examiner” guidance through Question & Answer forums
- ▶ Access to the ICPAR’s training Exam Review Panel

- ▶ Invitation to the ICPAR's training providers conference
- ▶ Advertising and marketing opportunities with ICPAR and her partners
- ▶ Access to invitations for regional and international conferences as partners with ICPAR.

3.3.2 Accreditation for Open/Distance Learning (ODL) Providers

Application for Open/ Distance Learning Providers shall be based on the following:

- a) Fulfilling all the core requirements for accreditation institutions;
- b) Fulfillment of the requirements in the category (Bronze, Silver or Gold) that they seek to be accredited as far as practical, with an exception being on classes and the associated requirements;
- c) ODL institutions shall demonstrate access to own developed (having copyrights) learning materials and a mechanism of dispatching the learning materials to students;
- d) They shall demonstrate the plan in place for continued assessment of students/ learners;
- e) They shall demonstrate capacity for training staff and library as per the level in which they seek to be accredited;
- f) They shall demonstrate support for students in reserving their examination centers;
- g) They shall not be required to have a physical class and physical library. However, they will have to demonstrate access to e-library and an electronic platform for learning delivery;
- h) All ODL applicants will be assessed on the same criteria as the physical training institutions except that the requirement for physical classroom shall be waived;
- i) And they will accordingly be graded as Bronze, Silver or Gold depending on how they will meet the different requirements.

3.3.3 Accreditation for Examination Centers

Examination is at the cornerstone of the profession since it marks milestones which collectively assist in the transition from a student to a professional accountant. Developing trust in the examination process emanates from integrity on how the entire process is handled and fidelity to the process by all the parties involved. The

examination centers are part of this critical process hence the need to manage their accreditation process to ensure that examinations are conducted in a secure environment. Accreditation shall be at two levels: Interim and Final.

a) Interim Accreditation of Examination Centers

Examination Centers shall apply and be granted interim accreditation for a period of one year. During the one-year period, ICPAR shall review the application for consideration for full accreditation.

b) Final Accreditation of Examination Centers

After satisfying the requirements for accreditation and having successfully administered one examination series, a center may be upgraded to full accreditation.

The following is a list of requirements for institutions requesting for accreditation as examination centers:

- ii. If housed at an institution of higher education, TVET or a secondary school, then that institution must be accredited by a recognized educational agency or association in the country;
- iii. able to administer an examination for at least 50 candidates, and acceptance for all students referred to the center by ICPAR. The student desks shall be appropriate, with support for writing, back rest and at a minimum, offer a distance of 1.2 meters from one candidate to the next;
- iiii. the examination center shall provide evidence that it has in place an approved policy on examination security acceptable to ICPAR standards, a designated and secure room for storage of examinations and answer scripts. In addition, ICPAR shall assess the need to install and manage a CCTV system at the examination center solely managed by ICPAR during examinations period;
- ivi. able to supply the required equipment, space, and eligible staff for delivering ICPAR examinations;
- vi. shall accept and fully support the designated ICPAR examination officer(s) who will administer examinations at the center including requests for secure lockable rooms, closets;
- vii. have total control on the use of the center (legal and possession) for a period of not less than two years (at least one year to the examinations period and six months after);
- viii. demonstrate a clear understanding for the ICPAR examination rules;

- viii. the examination center shall be in a decent location, free from noise and other pollutants and be easy to access (landmarks shall be disclosed);
- ix. the examination center shall have in place suitable facilities for persons with special needs;
- xi. the examination center shall have study areas for use by students in between the examinations. The centers will be inspected by ICPAR from time to time to ensure adherence to standards as a guarantee for quality delivery and student reading facilities;
- xii. depending on ICPAR recommendation, the examination center shall ensure security of the examination materials by use of either a double lock system or a CCTV system (installed and managed by ICPAR during examinations period).

3.3.4 Accreditation for Training Staff and Certification

A key prerequisite of quality in the education process is the quality of trainers. In order to improve the quality of training, ICPAR shall certify trainers for the CPA and or CAT training staff. The certified TP shall recruit staff that are suitably qualified and experienced to train the ICPAR approved qualifications. The trainers shall be categorized in three levels as follows:

a) Assistant Trainer

A person shall be eligible for accreditation or renewal of accreditation as an assistant trainer if the person fulfils one of the following:

- i. Holds at least a CAT or CPA Qualification or its equivalent;
- ii. Holds at least a diploma/degree in a related field of study.

b) Certified Trainer

A person shall be eligible for accreditation or renewal of accreditation as a certified trainer if the person:

- i. Holds at least a CAT or CPA qualification or its equivalent;
- ii. Is an ICPAR member in good standing;
- iii. For other professionals, is a member of a local/international respective professional body (ies);
- iv. In the absence of any professional body, he or she should hold at least a diploma/degree in a related field of study;

- v. The trainer must demonstrate experience of at least 2 years of training professional courses;
- vi. Holds a certificate of completion for ToT programs organized by ICPAR;
- vii. Demonstrates the commitment to under-go continuous mentorship by a Senior Certified Trainer (SCT);
- viii. Attend training conferences/ToTs organized by ICPAR annually and remain active in generating knowledge.

c) Senior Certified Trainer – SCT

A person shall be eligible for accreditation or renewal of accreditation as a senior certified trainer when he or she fulfils the following:

- i. Is a certified trainer;
- ii. Is an ICPAR member in good standing and must demonstrate experience of at least 5 years after becoming a certified trainer;
- iii. For other professionals, he or she is a member of a local/international respective professional body (ies). In the absence of any professional body, the trainer must demonstrate experience of at least 5 years of training professional courses;
- iv. Attend training conferences/ToTs organized by ICPAR annually and be active in generating knowledge.

ICPAR may conduct skills assessments and reference checks to guide the decision to accredit or renew the accreditation of an individual applying as a trainer.

Chapter Four:

Accreditation Application Process

4.1 Introduction

This chapter presents a summary of the processes and procedures to be followed by the applicants. The accreditation process shall be conducted in an objective and fair manner, always ensuring that the process and the persons involved act independently and are seen to act as such, by the applicants. Every effort shall be made to ensure that there are no conflicts of interest. In this case possible conflict of interest will mean any beneficial business interest in the applicant (training institution) or family and other relations between the AC members and any key management person of the applicants or individual trainer applicant.

4.2 Training Provider Application

The process will follow the steps below:

- i. Apply online (via the ICPAR website) with the necessary attachments;
- ii. Fill in the template (using a standard online application form), as per the level applying for;
- iii. ICPAR will review and issue interim authority within one (1) month of having received the applicant's request. The interim status granted to the TP shall not exceed six (6) months and in any case shall not exceed one examination cycle of the ICPAR qualifications granted by the applicant;
- iv. Proposed review plan plus field visits report (on areas of conformity) – within two (2) months from the date of the application;
- v. Extension of interim, rejection or grant of accreditation;
- vi. Periodic field visits with letters of continual improvement.

4.3 Examination Center Application

The process will follow the steps below:

- i. Apply online (via the ICPAR website) with the necessary attachments;
- ii. Filling the template (using a standard online application form), as per the level applying for;
- iii. ICPAR will review and issue interim authority within one (1) month of receiving the applicant's request. The interim status granted to the Examination center shall not exceed six (6) months and in any case shall not exceed one examination cycle of the ICPAR qualifications;
- iv. Proposed review plan plus field visits report (on areas of conformity) within two (2) months from the application date;
- v. Extension of interim, rejection or grant of accreditation;
- vi. Periodic field visits with letters of continual improvement.

4.4 Training staff Application

The process will follow the steps below:

Apply online (via the ICPAR website) with the necessary attachments;

- i. Fill in the template (using a standard online application form), as per the level applying for;
- ii. ICPAR will review and issue an interim feedback within one (1) month of receiving the applicant's request. The interim status granted to the individual trainer shall not exceed six (6) months and in any case shall not exceed one examination cycle of the ICPAR qualifications granted by the applicant;
- iii. Extension of interim, rejection or grant of accreditation;
- iv. All trainers shall attend at least one seminar organized by ICPAR to qualify for renewal.

4.5 Accreditation Review Process

The ICPAR Accreditation Committee (AC) in reviewing the application may go through the following steps:

i. Review of Documentation

Upon receiving an application for accreditation, the AC shall thoroughly review submitted documents for completeness, authenticity and full disclosures. Gaps identified shall be addressed by requesting the applicant to provide the missing documents;

ii. Meetings and /or field visits

After the review of the application and the accompanying documents, the committee may elect to a) invite the applicant for an oral interview or b) plan to make a site visit to the proposed institution;

iii. Oral Interviews

Where the AC elects to interview the applicant, a formal invitation with an adequate notice of not less than 14 days shall be provided. Where additional documents or the presence of training or other staff members are needed, the same shall be communicated to the applicant giving them ample time to prepare;

iv. Field Visits

Site visits shall be preceded by a formal notice of not less than 21 days, detailing purpose, areas to be visited, persons needed and any additional documents that may be required.

4.6 Accreditation Reports

After considering the responses and commitments received from the applicant, the AC shall provide a detailed report containing the following:

i. Interim reports

After oral interviews and /or site visits, an interim report shall be prepared detailing areas of conformance to the criteria and the exceptions noted. This report shall be shared with the applicant for their review and confirmation of its accuracy. In their response to the interim report, the applicant may request to

appear in person before the AC or may elect to provide written submissions on steps to be undertaken in addressing areas of non-conformance;

ii. Report on granting accreditation

An applicant who has been assessed by the AC and effectively conform to the accreditation requirements shall be appropriately formally granted either an interim or intermediate or full accreditation status. At subsequent visits, a letter of continual improvement shall be issued;

iii. Conditional accreditation

In this case, the applicant will be given the accreditation but with conditions to fulfill. The conditions will be clear, and time bound, and the applicant shall file reports and evidence demonstrating compliance. Failure to comply with the conditions will result in withdrawal of the accreditation. It is important to note that the conditions shall be clearly set out in addition to the associated deadlines that must be complied to;

iv. Rejected Accreditation

In the event an applicant does not meet the core requirements, the request for accreditation will be denied. The applicant may however re-apply after a minimum period of six (6) months from the date of the rejection and after demonstrating fulfillment of the core requirements.

4.7 Appeals against decisions of the Accreditation Committee

An applicant who is not satisfied with the decision of the AC shall within 14 days of such a decision make an appeal to ICPAR's Governing Council (GC). The GC shall consider such request and decide. If merited, the GC shall appoint an Independent Committee (IC) to review the application in line with the grounds laid out in the appeal. In such cases, the decision of the appointed IC after the appeal, shall be considered final.

Chapter Five:

Inspection of Accredited Institutions

5.1 Introduction

The accountancy profession is dynamic and the changes at the professional level call for frequent modifications in training and experiential learning at the classroom level. To infuse this culture of continual improvement, the AC shall after every visit (even for the fully accredited institutions) provide an inspection report with clear milestones for the required improvement.

This section provides for the process of inspection both for initial accreditation and for inspections meant to ensure that the training/examination center is continually complying with the requirements of ICPAR and for quality assurance purposes. Letters for continual improvement shall be received by management of the TP who shall develop an improvement action plan and thereafter provide periodic reports on the progress.

5.2 Frequency of Inspection

The scheduled inspections shall be as follows:

Level	Frequency
Bronze Level	A maximum of three times per year
Silver Level	two times per year
Gold Level	Once every two years
Examination Centers	Once per year

It should be noted that ICPAR at its own discretion may elect to conduct surprise inspections or increase the frequency of inspections to ensure that accredited institutions meet and maintain the required standards.

5.3 Inspection Criteria

In conducting an inspection, the committee shall use the following broad considerations. An inspection report will largely depend on the specific institution/training provider/trainer as guided by the overall broad principle of continual improvement. And this may include:

- ▶ Accreditation criteria per level (core);
- ▶ Students pass rates (generally improving or an acceptable trend);
- ▶ Independent feedback and evaluations from a sample of students attending training in the institution;
- ▶ Type of offered qualifications including the non ICPAR programs;
- ▶ Learning delivery methods;
- ▶ Qualifications of and number of training staff/trainers;
- ▶ Previous letters of continual improvements issued and management progress reports on action plans;
- ▶ Previous Notice of non-conformance reports issued;
- ▶ Based on the committee's discretion, use of the student evaluation reports and direct student feedback sessions with the committee regarding the quality of trainings and other administrative/operational systems of the training institution.

5.4 Inspection implications

Inspection of a training institution may result in one or more of the following consequences that shall be detailed in an inspection report:

▶ Letter of Continual Improvement

This is the expected outcome of an inspection where most of the criteria are fulfilled except a few improvement points. The training provider/trainer shall be expected to commit to an improvement plan mutually agreed with the Inspection team.

▶ Notice of non-conformity

A first notice of non-conformity shall be issued whenever matters critical to effective delivery of training are identified in the inspection process. A notice

of non-conformity shall be specific to the root cause, the proposed remedial action and the preventive actions to ensure non-recurrence.

Where a first notice of non-conformity has been issued, a second and a final one shall be issued clearly detailing the consequences (as discussed under) for the TP.

▶ **Notice of closure/ cancellation of accreditation**

At the expiry of the period provided by the second non-conformity notice, a TP shall cease being accredited and will be required to communicate to all its stakeholders of this occurrence. ICPAR may at its discretion provide more information to the public on the institutions/trainers that fail the accreditation process.

Where this decision is made, the institution/trainer shall surrender the accreditation certificate and ICPAR shall provide the students with other available accredited institutions from where they can complete their studies. Institutions closed under this clause shall not apply for accreditation within two examination cycles and if they do, they shall among other requirements, demonstrate to the Inspection committee, the relevant compliance with all previous inspection reports and notices of non-conformity.

Chapter Six:

Mentorship and Practical Experience Framework

6.1 Introduction

Joining and maintaining membership to a profession requires more than academic progress. Professions are guided by ethics and serve a greater public interest hence the need to inculcate these ideals among aspiring professionals. TP shall endeavor putting in place mechanisms that provide for mentorship as well as practical experience for their learners. The intent being to ensure possession of well-rounded and grounded professionals.

6.2 Mentorship of students and trainers

The specifics may differ from one institution to another; however, the basic minimum is to ensure learners are exposed to the professional code of ethics for students. In order to support the student, it is important that the TP puts in place a system that accords students an opportunity to interact with CPAs already in the workplace for purposes of mentorship at least once every sitting. Each organization shall develop and share its mentorship program annually with ICPAR.

The TP should put a mechanism in place on how to provide mentorship to the trainers. This will be done by inviting the practitioners to share practical experiences and pairing trainers with practitioners where possible.

6.3 Practical Experience Framework

Trainee accountants/Technicians especially as they near the completion of their education process will need opportunities for practical experience in a work setting. TP shall pair students with supervisors who shall be expected to involve students in assignments in work settings and supervise them to ensure that they have devel-

oped the core competencies of professional accountant.

An extensive report by the trainee will be prepared and signed by the supervisor that shall be shared with ICPAR through the TP.

6.4 Stakeholder Engagements

Training providers shall identify and maintain a record of their engagements with key stakeholders. ICPAR at its discretion may administer surveys, focused group discussions or adopt any other method in sourcing for complementary information from government agencies, promoters, students, sponsors and other related parties about a given TP.

Chapter Seven:

Reporting and Renewal

7.1 Introduction

Accredited Institutions shall submit to ICPAR on an annual basis or upon request, a detailed report covering the operations of the entity.

7.2 Training Providers

Training providers shall submit a compliance report as part of their renewal process.

7.3 Examination Center

Examination Centers shall file a report with ICPAR following the conclusion of each examination cycle. The head of the examinations shall file their own reports independently.

7.4 Training Staff Reporting

Training staff shall file their reports once a year together with the application for a renewal for accreditation and once a year or in the event there is a major change such as change of the TP in which one serves. Additional qualifications gained by trainers shall be communicated to ICPAR once attained.

7.5 Renewal of accreditation

All accredited institutions/trainers shall apply for renewal once a year after paying annual subscription fees through a dedicated ICPAR online portal. Failure to apply for renewal of accreditation shall imply a decision on the part of the institution/trainer to pull out of the process. Removal from the accredited list of institutions/trainers shall however be preceded by a notice for removal from ICPAR and offering the institution/trainer adequate time to either make good of the shortfalls or firm up the exit.

Chapter Eight:

Accreditation of Cross-Boarder Training Provisions

8.1 Foreign training providers in Rwanda

All foreign institutions which offer student training programs in Rwanda for the ICPAR approved courses, including those of higher education institutions which are subject to the accreditation requirements of other national, regional or international agencies, are subject to the ICPAR's accreditation policies, requirements and procedures.

In addition, these institutions will be accredited after satisfying the AC that they satisfy all the appropriate legal registration requirements as required by the laws and regulations of Rwanda.

8.2 Rwandan training providers operating abroad

Rwandan training providers with establishments or operations outside the country are subject to the ICPAR's accreditation policies, requirements and procedures for all their local as well as cross-border professional training activities that involve the ICPAR approved courses.

In addition to the ICPAR's requirements, such institutions have to satisfy the relevant quality assurance policies and procedures of the countries in which they operate. ICPAR will cooperate closely with national quality assurance agencies in countries where Rwandan TP have an operational presence, in order to share relevant accreditation and audit information.

All training providers which are operating across borders need to ensure equivalence in the quality of provision at different sites of delivery in Rwanda and abroad.

Chapter Nine:

Annexes

Annex 1: Core Requirements Checklist

APPLICATION FOR ACCREDITATION AS AN ICPAR TRAINING PROVIDER (TP)

Name of Institution in full :

Person applying on behalf of the TP

Names:

Position:

Contact person's details:

Names:

Phone N°:

Email:

Part A: Information about the Applying Institution

Nature of Applicant University (), College (), TVET (), Company (),
Trust () NGO (), Others () Specify

What is your delivery mode?

Physical training Provider ()

Open/Distance training Provider ()

Statutory Documents

Registering entity:

TIN/Registration No:

RSSB No:

Post Office Box:

Physical Location

Province:

District:

Sector:

Cell:

Village:

Street Number:

Head Office address

Telephone:

Email Address:

Contact Person at the Head Office:

Do you own () or have access () to physical facilities that you intend to use to provide training if yes Provide evidence (e.g. lease agreements, copies of title, rental agreements etc.)

Governance

What is your apex governance body? Council () Board of Directors () Trustees ()

Licenses

Is your organization accredited by another training agency Yes () No () if yes Specify?

Is your organization licensed to carry out business Yes () No (), please attach the current business permit/ license?

Planning Documents

Does your organization use any of the following planning documents to guide its operations?

Strategic Plan Yes () No ()

Founding philosophy Yes () No () if Yes Specify:

Business Plan Yes () No () If yes, please attach a copy

Student Management Plan

Briefly describe your student enrollment and management process

Do you have rules governing conduct of students Yes () No (), if yes, please attach a copy?

Part B: Levels of Accreditation

Has your organization been accredited before by any other body other than ICPAR? Yes () No () If yes, Specify.....

Were you previously accredited by ICPAR Yes () No () if yes, which level:

Bronze ()

Silver ()

Gold ()

In which level would you wish your current application to be processed?

Bronze ()

Silver ()

Gold ()

Other disclosures

How many classrooms do you have?

What is number of students per class and the overall center capacity?
.....

What is your current student enrollment or planned enrollment? CAT () CPA ()

What are the types of contracts for the training staff ? Full time () Part time ()

Indicate the number of training staff of your institution as per hierarchy

Assistant trainer (); Certified trainer (); Senior certified trainer ().

Please attach the CV of the training coordinator.

Has the Training Provider been in existence before? Yes () No () if yes, for how long?

Kindly provide student enrollment over that period of time (at least for the last three years)

Kindly provide student completion rates over that period of time (at least for the last three years).....

Has the Training Provider previously prepared students for the ICPAR qualifications (CPA and CAT)? Yes () No ()

If yes, for how many sittings.....

Does your training provider have a library Yes () No ()?

If yes, what is its seating capacity.....

Library Stock / Volumes

Access to Online Resources Yes () No () if Yes, how many

Does your institution have student-specific professional associations? Yes () No ()

Do you have facilities for extracurricular activities? Yes () No () if yes specify

Do you have evening () day () weekend () Classes?

Do your students have an alumni association Yes () No () if yes, does the institution support the activities of the association? Please provide additional details

Part C: Examination Centers

Is this your first application for accreditation Yes () or No ()

If Yes, are you progressing to final accreditation Yes () or No ()

Do you have capacity to accommodate at least 50 students Yes () or No ()?

Do you have adequate clean desks complete with back rests in a silent environment for examination purposes? Yes () or No ()

Do you have a secure room for examinations storage? Yes () or No ()

Do you own the premise? Yes () No ()

Do you lease the facility? Yes () No ()

Do you have an environmentally friendly area where students can do their reading as they wait for the next examinations? Yes () No ()

Other additional disclosures

Would you be interested in offering computer-based examinations? Yes () or No ()

Part D: Training staff

Application for Assistant Trainer () Certified Trainer () Senior Certified Trainer ()

Names:

ICPAR Membership No:

Other professional body (ies)

Membership No:

Indicate years of your experience as a professional qualifications' trainer:

Please attach your recent CV indicating your experience and education background

Professional experience

Position	Description
----------	-------------

Educational background

Institution	Date from	Date to	Degree (s) or Diploma (s)
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Please attach your professional testimonial /academic documents

Indicate recent trainings attended and period

Type of Training:

Conference/Seminar (); Workshop (); Training (); Symposium ()

Event organizer

Your Role: Presenter (); Participant ()

Annex II: Accreditation Rates

ACCREDITATION FEES

Accreditation fees shall be determined by ICPAR Governing Council from time to time with the quantum being an average fee that can provide for effective supervision of the accredited entities for compliance with the set guidelines.

Effective June 2020 the following accreditation fees are set

The accreditation fees per category are as follows:

Level	Application	Renewal
	RWF	RWF
Training Providers (TP)		
Bronze	50,000	50,000
Silver	100,000	100,000
Gold	200,000	200,000
Trainers		
Assistant Trainer	50,000	50,000
Certified Trainer	75,000	75,000
Senior Certified Trainer	100,000	100,000

Annex III: Accreditation Committee

TERM AND COMPOSITION OF THE ACCREDITATION COMMITTEE

The Accreditation Committee shall serve for two (2) years renewable once for non-secretariat members. It will be made up of five (5) members appointed as follows:

1. Three (3) members from the Secretariat who shall elect among themselves a chairperson and secretary;
2. One (1) Representative of the Curriculum, Professional Education and Examinations Commission;
3. One (1) Representative of Training Providers (elected by the training providers).



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