



Practical Experience Requirement (PER) for Public Sector Certified Auditor (PSCA)

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Practical Experience Requirement for Public Sector Certified Auditor (PSCA)

Introduction

Practical Experience Requirement (PER) of SCAAK is the key part in certification process for SCAAK members. Besides passing the exams, candidates must fulfill the practical experience for Certified Accountant or Certified Auditor.

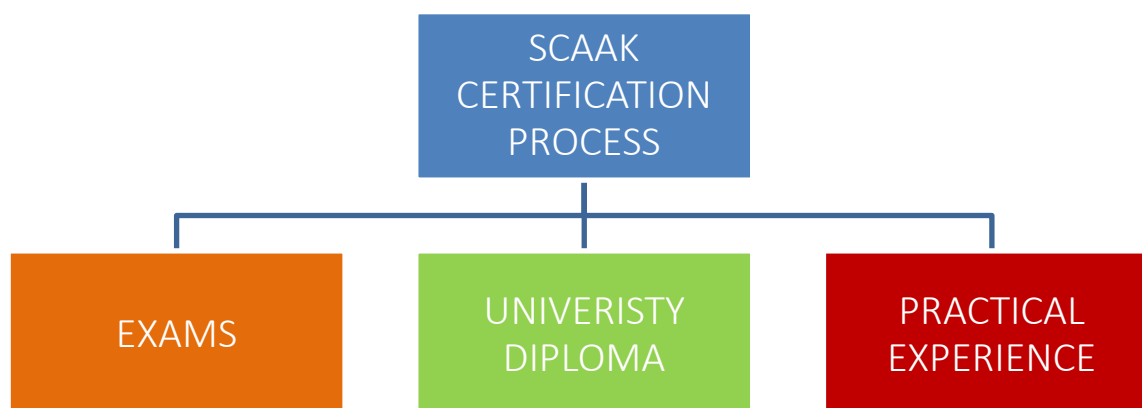
Requirements for practical experience are based on International Education Standard 5, Practical Experience Requirement (IES 5) of International Federation of Accountants (IFAC).

The practical experience is based on competences. Competences are a group of skills, attitudes, behaviours, knowledge and abilities which enables a member of SCAAK to perform the work effectively. PER provides a framework for the achievement and confirmation of effective and suitable performance in the work place.

By the time students will complete training and examination program, they will certainly meet most of the requirements related to practical experience. In your early stages, you may not be employed as accountant, or you may be unemployed, therefore this guidance must help you in identifying the examples of duties and competences which are, or must be learned from professional accountants and auditors.

While you make progress during the professional education program of SCAAK and begin to achieve success in exams, you will have more opportunities for employment in any organisation which offer practical experience. You become more qualified while you pass the exams, when your potential employer will notice you learning, achieving success and notice that you are determined in advancing your career.

Accounting Technicians, Certified Accountants and Certified Auditor have an important role in each economic sector, therefore you can obtain your experience in any sector. It is important what you learn and how you apply your knowledge and skills



How to fulfill the requirements?

Competences represent the objectives that describe the type of job and activity that students and members must perform.

Each person that is required to fulfill the competences designated by SCAAK for public sector certified auditor, must plan in his workplace, the objectives of job performed in order to be in compliance with the required competences by SCAAK. Individuals should consider their roles, and if the roles fulfill the required competences.

Documentation of practical experience – how to fill the forms?

SCAAK has designed two types of forms which must be submitted to verify the practical experience. You must submit the filled and signed forms in SCAAK, when you have fulfilled all the requirements for practical experience.

Practical Experience Form for Public Sector Certified Auditor -1 (PEFPSCA1) – in which you must describe the activities/work performed during a given period which show the fulfillment of one or more competences. You may use as much PERPSCA1 as it is needed to show the fulfillment of competences. This depends on the job position, employer, and years or months spent in any workplace. This means you have to fill at least one of PERSCA1 to document time at each employer or job.

Description of activities/work performed must be concise but also detailed enough to enable the verification from SCAAK. You must avoid the repetition of information or answers from one competence to another. Since the work of each person is unique, SCAAK expects not to see doubled responses from students/members and also description of examples provided by SCAAK.

To facilitate your advancement track and activities performed during the year, we have prepared a **dairy** in which you can mark your work and your progress. The dairy must not be submitted in SCAAK.

Practical Experience Form for Public Sector Certified Auditor -2 (PEFPSCA2) – is the summary list of all fulfilled competences arising from PEFPSA1.

Both forms must be signed by your supervisor/mentor before you submit them to SCAAK.

Evaluation of practical experience forms

SCAAK will evaluate the submitted PEFPSA forms, can contact the employer of candidate or member, and also can require additional documents needed to verify their accuracy.

Practical experience required for the title " CERTIFIED ACCOUNTING TECHNICIAN"

You are required to have **at least 12 months experience** in accounting, finance, implementation of internal control, or in audit positions. Experience can be gained before or during your training.

Candidates must submit relevant documents in SCAAK which prove your experience, for example job contract, reference from employer – your job duties and responsibilities, etc.

*Examples of duties which fulfill the requirements concerning the proper experience for **Accounting Technician** are as follows:*

- Registration, collection, classification or accounting transactions in an accounting system;
- Preparation of quantitative information to help management in planning, budgeting, assessment of performance or decision making;
- Maintaining records and accounting or tax documents;
- Tasks relating with assistance given during the work of the certified accountant or certified auditor.
- Duties and other roles which demonstrate the experience in accounting, audit or related fields.

Who can be your supervisor / mentor

Your supervisor / mentor must be the person who supports your professional development in working place, revise your progress at work and plays an important role on accomplishing your competences.

The supervisor / mentor must support on identification of competences that you must reach and define deadline with you in fulfilling these competences. The supervisor / mentor might also be the person which evaluates the need for your further development.

The supervisor/mentor must verify the filled forms from you and take the responsibility if you fulfilled or not the competences presented from you.

It is student`s/member`s responsibility to identify the suitable supervisor/mentor.

Who can certify your skills and competences?

- The supervisor who is a member of SCAAK, who is Certified Accountant or Certified Auditor or
- Your employer who confirms that you have demonstrated the skills and competences of an Accounting Technician (owner, director, manager) or
- The supervisor who is a member of a professional accounting organization that is a member of IFAC

Practical experience required for the title "PUBLIC SECTOR CERTIFIED AUDITOR"

You are required to have **at least 36 months within the last 10 years** until the moment you apply for the designation, experience in public sector. Experience can be gained before, during or after your training, including the experience gained as Accounting Technician.

Candidates must submit relevant documents in SCAA which proves their experience in:

- Job contract,
- Reference from employer
- Tasks and responsibilities at work (Terms of Reference),
- Pension Savings (Statement from Kosovo Pension Savings Trust)
- Other documents which you consider relevant for your job.

Candidates must also submit filled forms as below:

- PEF/PSCA-1 in which must describe summary of work and responsibilities related with relevant competences for Public Sector Certificated Auditors.
- PEF/PSCA-2 is a summary of all competences reached in a specific period of time. PEF/PSCA-2 can be completed on a yearly basis or shorter periods.

How many competences you need?

According to the decision made by SCAA Professional Education Committee, you must fulfill at least 5 competences, **1 from competences** in specific key areas below and 4 competences from optional specific areas.

Key specific area	Key Competences from specific area
1. Financial and performance reporting	1
2. Audit and accountability	1

Optional specific areas (at least two)	
3. Optional 1 – Leadership and strategic management	1
4. Optional 2 – Strategic and operational financial management	1
5. Optional 3 – Governance, ethics and values	1
6. Optional 4 – Partnership and stakeholder relations	1
7. Optional 5 – Change, risk and project management	1
8. Optional 6 – Procurement and contract management	1

Who can certify your skills and competences?

- a. The supervisor who is an active member of SCAAK, who is Certified Accountant, Certified Auditor or Statutory Auditor
- b. Approved employer who confirms that you have demonstrated the skills and competencies of a Public Sector Certified Auditor (director, leader, manager)
- c. National Audit Office for it's employees.
- d. Public State Institutions**

Description of specific and optional areas

Specific areas of competences together with examples of duties and roles and also skills and behaviours that these areas contain are presented in the following.

SPECIFIC AREA 1 – Financial and Performance Reporting

You are required to effectively carry out activities in the area of financial and performance reporting as well as to ensure that those activities are oriented towards fulfillment the objectives of the organization.

Examples for relevant activities for this area are:

- Produce a cost analysis for a product or service provided by an organisation
- Assist a budget holder in the planning and reporting of performance against budget
- Analyse and interpret variances against budgets
- Advise budget holders of variances against budget
- Action requirements in liaison with budget holders
- Complete and present reconciliations of budget adjustments
- Use the published financial statements of other similar organisations to compare with an organisation's financial performance
- Use ratio analysis to assess the financial health of an organisation, including comparisons against organisations in the same and similar
- Use stock market indicators to analyse and report on the performance of investments
- Analyse and interpret an organisation's performance for a given service against published comparative statistics including, for example, graphical or diagrammatic representations of information
- Establish the rate of return for a given service and assess its performance against externally set financial objectives
- Prepare a report on the achievement of internally set financial and non-financial indicators • Performance measures
- Internal budgetary control
- Budget preparation

SPECIFIC AREA 2 – Audit and Accountability

You are required to effectively carry out activities in the area of audit and accountability as well as to ensure that those activities are oriented towards fulfillment the objectives of the organization.

Examples for relevant activities for this area are:

- Contribute to the development of an annual audit plan that addresses the risks inherent in an organisation's operations and addresses clients' needs
- Contribute to the analysis of risk within an organisation by, for example, analysing budgets, analysing performance indicators, reading minutes, and looking at previous audit reports
- Contribute to the preparation of an audit programme to address the key business risks, clients' needs and the standards that apply by, for example, taking on a segment of the audit
- Agree an audit specification with a client
- Plan an audit assignment including obtaining background information, the evidence to be collected, determining the approach to be applied and devising a test strategy
- Identify key individuals and arrange and conduct audit interviews with them
- Monitor progress against the audit plan assignment
- Draft the report of an audit including conclusions and recommendations
- Present the results of an audit to key individuals within the audited department and complete follow up procedures after the audit

- Undertake an audit of a financial system
- Undertake an audit of a non-financial system or service
- Assist in a Value for Money audit by, for example, benchmarking the audited service against comparable providers
- Undertake the audit of a computerised system
- Audit planning for an internal or external audit
- Conducting an audit
- Audit specification for a client.

OPTIONAL SPECIFIC AREA 3 – Leadership and Strategic Management (optional)

You are required to effectively carry out activities in the area of leadership and strategic management as well as to ensure that those activities are oriented towards fulfillment the objectives of the organization.

Examples for relevant activities for this area are:

- Contribute to the generation of options for organisational or departmental strategy
- Assess the feasibility of the identified options, using financial and non-financial techniques, for example cost benefit analysis
- Prepare cost statements for short-term decision making e.g. making recommendations for: the optimal use of spare capacity; the use of limited resources; closure of a segment of the business
- Assist in the appraisal of the financial aspects of a capital investment proposal in an organisation e.g. calculate the payback period, or ensure that the internal rate of return would be achieved by the proposal
- Collect information and assess the impact of non-financial factors on a capital investment proposal
- Formulate SMART business plan objectives
- Draft a business plan for a section or area of an organisation
- Contribute to the preparation of an operational business plan by drafting sections and evaluating their feasibility
- Present and justify draft business plans to key decision makers
- Monitor performance against business plan objectives
- Strategic analysis; organisational analysis; resource analysis; or market analysis.
- Strategic/business/service planning
- Mentoring or supervising staff.

OPTIONAL SPECIFIC AREA 4 – Strategic and Operational Financial Management (optional)

You are required to effectively carry out activities in the area of strategic and operational financial management as well as to ensure that those activities are oriented towards fulfillment the objectives of the organization.

Examples for relevant activities for this area are:

- Prepare a trial balance
- Update the year end close down timetable
- Prepare a selection of external financial statements for an organisation
- Prepare a set of notes to year end accounts
- Consolidate the income and expenditure position for monthly management reports
- Record transactions by using double entry bookkeeping techniques
- Carry out bank reconciliations
- Monitor control accounts
- Clear suspense accounts
- Participate in a stock take

- Calculate the value of stock or an element of stock held by an organisation
- Produce an aged debtor analysis
- Participate in credit control procedures
- Monitor compliance with creditor payment policy
- Contribute to the management of cash balances
- Prepare cash flow forecasts
- Assist in the appraisal of a project within an organisation by calculating the cost and risk of capital
- Assist in the appraisal of a project within an organisation by advising on the potential impact of non-financial factors
- Calculate the revenue implications of a proposed capital scheme
- Assist in the evaluation of a business case for a capital Project
- Carry out a review of an organisation's costing and budgeting systems
- Carry out an activity based costing exercise.
- Identify contracted out services where VAT is recoverable
- Develop and present tax awareness programmes
- Prepare briefing papers on the implications for an organisation of impending changes in taxation. Investigate and report on the tax implications of a proposed activity
- Prepare monthly VAT returns
- Establish that VAT has been correctly accounted for
- Run checks on employment taxes and NIC
- Calculate employment tax on payments to individuals not made through the payroll system
- Financial accounts, including preparation or review
- Financial management processes (e.g.: cash collecting, billing, banking arrangements).
- Investment appraisal

OPTIONAL SPECIFIC AREA 5 – Governance, ethics and values (optional)

You are required to effectively carry out activities in the area of governance, ethics and values as well as to ensure that those activities are oriented towards fulfillment the objectives of the organization.

Examples for relevant activities for this area are:

- Prepare a briefing note on an organisation's values and expected standards of ethical behaviour
- Compare an organisation's policies on ethical behaviour to best practice
- Contribute to an evaluation of an organisation's systems of internal control
- Assist in the investigation of irregularities
- Governance frameworks
- Organisational values or culture
- Investigations of suspected irregularities

OPTIONAL SPECIFIC AREA 6 – Partnerships and stakeholder relations (optional)

You are required to effectively carry out activities in the area of partnerships and stakeholder relations as well as to ensure that those activities are oriented towards fulfillment the objectives of the organization.

Examples for relevant activities for this area are:

- Attend a meeting between your department or organisation and external representatives
- Attend a meeting with an audit client
- Contribute to the negotiations of PPP (or similar) contract
- Stakeholder management
- External partnership management.

- Events and meetings to communicate with stakeholders

OPTIONAL SPECIFIC AREA 7 – Change, risk and project management (optional)

You are required to effectively carry out activities in the area of change, risk and project management as well as to ensure that those activities are oriented towards fulfillment the objectives of the organization.

Examples for relevant activities for this area are:

- Take part as a team member in a process re-engineering Project
- Analyse and quantify the risks associated with a proposed service or activity within an organisation
- Draft advice to service managers on the management of an identified risk, for example, treasury management procedures
- Assist in defining project goals and outcomes
- Analyse the activities required to complete a project on the basis of those activities, drawing up a project plan
- Monitor project progress against activity schedules
- Adjust activity schedules to take account of new and emerging factors
- Act as a full member of a multi-disciplinary team
- Contribute to the post implementation review of projects
- Risk and risk management
- Implementation of change
- Project management.

OPTIONAL SPECIFIC AREA 8 – Procurement and contract management (optional)

You are required to effectively carry out activities in the area of procurement and contract management as well as to ensure that those activities are oriented towards fulfillment the objectives of the organization.

Examples for relevant activities for this area are:

- Price goods and services for a contract or an internal services business plan
- Calculate prices using marginal costs for additional activities
- Assist in the preparation of a tender bid
- Assist in the drafting of tender specifications
- Assist in the evaluation of tenders
- Participate in the process of drawing up contracts
- Assist in establishing and operating a system to monitor the delivery of a contract
- Managing contracts
- Tender bids or tender evaluation
- Procurement or contract letting task.

PEFSCA- 1 Form

Practical Experience Form for Public Sector Certified Auditor -1 (PEF-1)

Page:

SCAAK member's name

SCAAK identification number

Employers name (organisation)

Supervisor/mentor's name and last name

Period covered on this form

Description of tasks/activities performed	Competence achieved	Supervisor/mentor's signature

Member's name and signature _____

Date: _____

I declare that the data and information presented in this form are accurate and reliable. With full responsibility, I confirm all the competences presented in this form.

Supervisor's signature: _____

Member's name and signature: _____

PEFPSCA-2 Form

COMPETENCES

			Supervisor's signature	Page number of PE1	Date
Specific Area 1 – Financial and Performance Reporting					
K	1	Produce a cost analysis and do the planning and reporting of performance against budget			
K	2	Analyse and interpret variances against budgets; analyse and interpret an organisation's performance for a given service against published comparative statistics			
	3	Establish the rate of return for a given service and assess its performance against externally set financial objectives			
Specific Area 2 – Audit dhe Accountability					
K	4	Assess business risks and issues to determine their impact on audit engagement			
K	5	Develops and / or modifies engagement procedures for audit or other assurance service			
K	6	Executes the audit engagement program or plan in accordance with professional standards and collects audit evidence			
K	7	Develops conclusions and prepares an audit report or other assurance service			
Optional Specific Area 3 – Strategic and Operational Financial Management					
K	8	Prepare financial statements for external use and for management			
K	9	Make Investment appraisal			
K	10	Risk appraisal and return on investment			
K	11	Appraisal financial options and analyze costs and utilization			
K	12	Manages cash flow and working capital			
K	13	Appraisal the value of a business			
Optional Specific Area 3 – Leadership and Strategic Management					
K	14	Develops organizational or departmental strategies			
K	15	Formulate SMART business plan objectives presents and justifies business plans to key decision makers and monitors performance against objectives.			
K	16	Mentoring or supervising staff			

PEFPSCA-2 Form (continue)

COMPETENCES

			Supervisor's signature	Page number of PE1	Date
Optional Specific Area 5 – Governance, Ethics and Value					
K	17	Demonstrate the application of professional ethics, values and judgment			
K	18	Demonstrate the ability to resolve ethical dilemmas or raise issues that require judgment in applying ethics and values			
K	19	Contribute to the effective governance of the organization through raising awareness of risk			

Optional Specific Area 6 – Partnership and Stakeholder Relations					
K	20	Contribute to the negotiations of PPP (or similar) contract			
K	21	Demonstrates skills in stakeholders management			
K	22	Demonstrates skills in external partnership management			

Optional Specific Area 7 – Change, Risk and Project Management					
K	23	Draft advice to service managers on the management of an identified risk, for example, treasury management procedures			
K	24	Demonstrates skills in project management			
K	25	Demonstrates skills in change management			

Optional Specific Area 8 – Procurement and Contract Management					
K	26	Calculates and determines the price for goods and services for a contract or an internal services business plan			
K	27	Preparation of tender bids, drafting of tender specifications and tender evaluation			
K	28	Procurement or contract letting task.			

The diary of fulfilling the practical experience

Duties and responsibilities	The employer	Period covered (from – to)

Sample of filled form PEFPSCA- 1

PEFPSCA- 1 Form

Practical Experience Form 1 – PEFPSCA1

Page: 1

SCAAK member's name

Filan Fisteiku

SCAAK identification number

459322

Employer's name (organisation)

XYZ Audit

Supervisor/Mentor's name

Armando Bendiku

Period covered on this form

01 January - 31 December 2015

Description of tasks/activities performed	Competence achieved	Supervisor/mentor's signature
<p>During the year 2015 I had the junior position for 3 months and then I have continued in senior position in accounting department. During this period I have calculated taxes obligation for VAT and I have prepared taxes statements of VAT for 4 company's clients. Calculating of VAT is done from selling and buying books based on legal requirements in Kosovo. My work is supervised from my manager Armando Bendiku. I also have done calculating and statements for taxes on personal income for 5 company's clients. Taxes statements are submitted to clients and also they are assisted on statements for EDS in TAK.</p>	<p>K-14</p>	<p>Armando Bendiku</p>

Student's/member's signature: *Filan Fisteiku*

Date:

01 February 2016

I declare that the candidate has fulfilled all the competences set out in this form.

Supervisor's signature: _____

Member's name and signature: _____