

SECTION D 1 - CERTIFICATE OF SUPERVISING PRINCIPAL

Supervising Principal means a member engaged in public practice holding a valid Practising Certificate issued by ICATT or a member body of IFAC approved by Council, who provides supervision over the professional work and development of applicants for a Practising Certificates:

Supervisor Details:

I, _____, an Accountant and member in good standing of the Institute of Chartered Accountants of
Trinidad and Tobago or _____ of _____ hereby
(Name of Other Institute) (Registered name and address of firm)

certify that:

(a) throughout the period shown I:

- (i) held a valid Practising Certificate, and
 - (ii) engaged in full time public practice either in Trinidad and Tobago or elsewhere as my main occupation;
- and that

(b) _____
(Full Name of Applicant)

who is a member of the Institute was employed under my supervision from

_____ day of _____ 20____ to _____ day of _____ 20____

and, in my opinion, acquired during that period, experience which may be counted as approved practical experience to qualify for the award of a Practising Certificate.

Signature of Supervising Principal _____ Date (dd/mm/yyyy): ____/____/____

SECTION D 2 - CERTIFICATE OF SUPERVISOR TRANSITIONAL PROVISIONS

Supervisor means a professionally qualified accountant holding a senior position in an organisation or firm who provides or provided supervision over the professional work of the Applicant.

SUPERVISOR DETAILS:

Name: _____ Mr. ☐ Mrs. ☐ Ms. ☐ Miss ☐ Dr. ☐
Surname First Middle Title

Present Address: _____

Country: _____ Nationality: _____

Mailing Address (if different from above): _____

Email Address: _____ Date of Birth (dd/mm/yyyy): ____/____/____ Male ☐ Female ☐

Telephone/Mobile Contact: _____

Place of employment: (if applicable) _____

Address of employer: (if applicable) _____

Position held: _____

Educational Background:

Educational qualification _____ Date of qualification _____

Name of educational institution _____

General description of Supervisor's responsibilities _____
(Full Name of Applicant)

Declaration by Supervisor:

I _____ confirm that from _____ to _____, I supervised _____
during his or her tenure at the organisation or firm

The responsibilities of the applicant included _____

In my opinion, _____ acquired during that period, experience which may be counted as approved practical experience to qualify for the award of a Practising Certificate for practising in the following areas;

- Accounting ☐
- Management Consulting ☐
- Taxation ☐
- Insolvency ☐
- Information Technology ☐
- Other ☐

Signature of Supervising Principal _____ Date (dd/mm/yyyy): ____/____/____

SECTION E – REPORT COMPLETED BY THE SUPERVISING PRINCIPAL/SUPERVISOR OF WORK
PERFORMED BY THE APPLICANT DURING PERIOD OF SUPERVISION

Name of firm: _____

ICATT No. _____ or Firm's Registration No. _____ Date of Issue: _____

Present address: _____

Contact number(s): _____ Email address: _____

I, _____, am a member and holder of a Practising Certificate from the Institute of Chartered Accountants of Trinidad and Tobago and hereby confirm that the applicant _____ has been under my supervision for a period of at least 2,000 hours of relevant practical experience in the area(s) in which the applicant intends to practice during the period _____ to _____ in my capacity as a (sole practitioner/partner/director/manager in public practice). In my opinion, the applicant has gained sufficient experience involving the relevant competencies outlined below.

LIST OF COMPETENCIES TO BE EVALUATED					
	COMPETENCIES	PROFICIENCY LEVEL			SUPERVISING PRINCIPAL'S SIGNATURE
		HIGH	MEDIUM	LOW	
1.	PERSONAL				
i)	Able to communicate clearly and concisely orally and in writing as well as provide appropriate and timely feedback				
ii)	Able to listen attentively, interpret information, and respond appropriately				
iii)	Able to work alone productively				
iv)	Able to work cooperatively and productively as part of a team				
v)	Able to lead and motivate team members				
vi)	Able to plan, establish priorities, manage time and work schedule effectively and efficiently				
vii)	Displays a proactive approach to life, balancing initiative with sound judgement				
viii)	Able to make good decisions for effective problem solving				
ix)	Able to identify and implement innovative work solutions				
2.	PROFESSIONAL VALUES, ETHICS AND ATTITUDES				
i)	Treats self and others respectfully				
ii)	Displays positive and cooperative work attitude				
iii)	Able to establish and maintain interpersonal relationships with courtesy, honesty and integrity				
iv)	Able to protect confidentiality of information and effectively determine when disclosure is authorized or required by law				
v)	Able to maintain independence and objectivity in professional judgements and client interaction				
vi)	Displays intellectual honesty with respect to the acquisition, analysis, and transmission of ideas.				
vii)	Does not portray or imply competencies and experience beyond that which is actually possessed				
viii)	Promotes and markets self/services truthfully and fairly				
ix)	Does not engage in behaviours that are incompatible with high standards of integrity, objectivity and independence.				
x)	Displays excellent self-management skills as reflected in attitudes, utterances and actions				
xi)	Accepts responsibility willingly for timely discharge of work commitments of high standards				
xii)	Displays positive and open attitude towards change, and actively participates in implementing new work procedures				
xiii)	Demonstrate that he /she is fully cognisant of the requirements of the IFAC Code of Ethics.				
3.	PROFESSIONAL				
i)	Able to critically examine ideas/information and analyse, compare and interpret facts and figures				
ii)	Able to present information and ideas effectively and efficiently - formally and informally, orally and in writing				
iii)	Displays good business sense and awareness of local and global economic trends				
iv)	Provides accounting and other related services in a professional manner				
v)	Manages client and workplace relationships effectively				
vi)	Able to identify, evaluate clients and assume responsibility for accounting and related services				
vii)	Able to provide excellent client service and handle difficult client situations effectively				
viii)	Able to utilise available information and communication technology effectively				
4.	ACCOUNTING				
i)	Able to evaluate client's accounting system requirements and makes appropriate recommendations				
ii)	Able to develop and/or evaluate accounting policies, standards and procedures in keeping with IAS/IFRS and related publications of the International Accounting Standards Board				
iii)	Able to develop and/or evaluate organisational, financial and non-financial performance measures				
iv)	Able to prepare financial statements to meet internal and external requirements and deadlines				
v)	Able to manage the accounting function of an organisation or a professional services practice				
vi)	Able to analyse and critique emerging technologies useful for accounting and performance measurement.				

LIST OF COMPETENCIES TO BE EVALUATED					
	COMPETENCIES	PROFICIENCY LEVEL			SUPERVISING PRINCIPAL'S SIGNATURE
		HIGH	MEDIUM	LOW	
5.	TAXATION				
i)	Has good working knowledge and can evaluate and apply local tax legislation				
ii)	Can evaluate clients' needs to determine the nature and scope of tax engagements.				
iii)	Can identify and evaluate exposures in connection with tax engagements				
iv)	Able to plan, manage and control tax engagements effectively and efficiently				
v)	Able to maintain a record of tax engagement working papers, evaluate evidence and results of analysis				
vi)	Able to draw conclusions concerning the appropriateness of clients' tax positions				
vii)	Able to prepare and discuss taxation reports and any issues communicated therein				
viii)	Able to manage taxation function in a professional accountancy practice				
6.	ADVISORY / OTHER				
i)	Has good working knowledge and can evaluate and apply guidance within the relevant framework				
ii)	Can evaluate clients' needs to determine the nature and scope of advisory / other engagements				
iii)	Can identify and evaluate business issues in connection with advisory / other engagements				
iv)	Able to plan, manage and control advisory / other engagements effectively and efficiently				
v)	Able to maintain a record of advisory / other engagement working papers, evaluate evidence and results of analysis				
vi)	Able to draw conclusions concerning the adequacy of client information relevant to the scope of the advisory / other engagement				
vii)	Able to prepare and discuss advisory / other reports and any issues communicated therein				
viii)	Able to manage advisory / other function in a professional accountancy practice				

I have checked and signed the appropriate sections specified on the list of competencies noted. I have reviewed the application form completed by the applicant and hereby state that to the best of my knowledge and belief the responses included therein are accurate. I confirm that the information given in this form is true, accurate and complete to the best of my knowledge and belief.

In my opinion, this applicant has acquired a level of proficiency in (insert practice areas) and has thus demonstrated to my satisfaction that he/she has the professional knowledge, professional skills, professional values, ethics and attributes required to competently perform the work ..

Signature of Supervising Principal

Date (dd/mm/yyyy): ____/____/____