

(This Sample Training Agreement set out below is intended for use by ATOs for Candidates undertaking the Singapore CA Qualification Programme organised by the Institute of Singapore Chartered Accountants (ISCA). Text in square brackets “[]” can be edited by ATOs).

This Training Agreement is made between **[Name of Accredited Training Organisation]** (“ATO”) and **[Candidate name]** (“Candidate”), undertaking the Singapore CA Qualification Programme organised by Institute of Singapore Chartered Accountants (ISCA).

1. The purpose of this Training Agreement is to set out the Practical Experience^(a) requirement under the Singapore CA Qualification that the ATO will provide to the Candidate.
2. The ATO is accredited by ACRA or ISCA and has agreed to provide training for the Candidate according to the Singapore CA Qualification Rules.
3. The Candidate agrees to be trained by the ATO.
4. The ATO has appointed **[Training Principal’s name]** (“Training Principal”) to be its Training Principal who will ensure that training is given in accordance with the requirements of the Singapore CA Qualification Rules.
5. The ATO will provide the Candidate with the relevant Practical Experience to satisfy the requirements of the Singapore CA Qualification.

DATE OF COMMENCEMENT

6. This Training Agreement begins on **[date of commencement]** and will continue for **[x]** months until the Candidate has completed the Practical Experience requirement under the Singapore CA Qualification, subject to clauses 20 and 21 in this Agreement.

SUPERVISION

7. The Training Principal is the individual responsible for the ATO’s obligations under this Agreement.
8. The Training Principal will allocate an Approved Mentor to the Candidate.
9. In the event that the ATO changes the Training Principal and/or the Approved Mentor, the name of the Training Principal and/or Approved Mentor appointed must be provided to the Candidate.
10. The Training Principal will review and sign off the Candidate’s final Record of Practical Experience and Competence (RPEC).

CANDIDATE RESPONSIBILITIES

11. During the period of this Training Agreement, the Candidate will use every effort to:
 - i. make a valid attempt at the Ethics and Professionalism module;
 - ii. achieve success in the other modules;
 - iii. behave ethically;
 - iv. maintain their RPEC; and
 - v. contribute to the work of the ATO, carrying out the required duties faithfully and diligently.

(a) Practical Experience is typically for a duration of 3 years (450 days) (or 3 years full-time equivalent). The ATO may choose to have a longer period but this will need to be agreed between the Singapore CA Qualification Candidate and the ATO prior to signing the Agreement.

PROFESSIONAL PROGRAMME SUPPORT^(b)

12. [The ATO will provide the following support to the Candidate:
- i. give the Candidate paid/unpaid study leave of up to [x] days;
 - ii. pay for [x] attempts for each module;
 - iii. pay for any additional cost, for example, textbooks; and
 - iv. pay for re-enrolment cost, if necessary.]

STUDY TIMETABLE

13. [The ATO and the Candidate must agree to the:
- i. module timetable to be followed; and
 - ii. order of enrolment in technical modules.]
14. The Candidate is responsible for enrolling in the modules before the closing date provided by ISCA.

PROFESSIONAL PROGRAMME PERFORMANCE

15. [The ATO will impose the following restrictions^(c):
- i. the number of attempts allowed for the Foundation Programme (where applicable);
 - ii. the number of attempts allowed for the technical modules; and
 - iii. the number of attempts allowed for the Integrative Business Solutions module.]

PRACTICAL EXPERIENCE PERFORMANCE

16. The ATO will:
- i. provide the Candidate with appropriate experience to develop the required competencies;
 - ii. ensure adequate guidance, including access to an Approved Mentor; and
 - iii. monitor the Candidate's progress.
17. The Candidate's progress towards satisfying the requirements for the Singapore CA Qualification will be reviewed every 6 months.
18. The Candidate is responsible for keeping a record of the Practical Experience acquired, both for the time and the competence elements, and must provide them to ISCA or the ATO when requested.
19. The Approved Mentor will monitor the Candidate's progress and conduct a minimum of two appropriately timed reviews each year when the Approved Mentor will sign off the Candidate's interim RPEC. The final RPEC will be signed off by the Training Principal (see clause 10).

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- (b) Clause 12: This clause describes the support that the ATO may provide the Candidate. Whilst it is not required that all the items listed are provided by the ATO to the Candidate, it is required that a statement of the financial support given to the Candidate, if any, is given by the ATO to the Candidate. This is to prevent any misunderstanding between the Candidate and the ATO.
- (c) Clause 15: The number of attempts offered prior to the Candidate's Training Agreement being terminated is at the discretion of the ATO, but needs to be stated, including whether there is any limit to the number of attempts.

TERMINATION

20. The Training Agreement will automatically be terminated:
- i. if the Candidate leaves the employment of the ATO; or
 - ii. if the Candidate is declared unfit by ISCA to continue the Singapore CA Qualification; or
 - iii. if the ATO ceases to be accredited by ACRA or ISCA.
21. The Training Agreement may be terminated:
- i. by mutual consent;
 - ii. by the ATO giving 4 weeks' notice to the Candidate in writing, if the ATO is of the view that the Candidate is unable to achieve the standards specified in this Training Agreement; or
 - iii. by either party giving to the other a period of notice equal to the period of notice required by the ATO to terminate any employment contract between the Candidate and the ATO.
22. If this Training Agreement is terminated for any reason, the ATO and Candidate must inform ISCA within 14 days of the termination.

DISPUTES

23. The Candidate is employed by the ATO under the terms and conditions of the employment contract between them. If there is any conflict between those terms and conditions and this Training Agreement, the terms and conditions of the employment contract shall prevail.
24. In the event of a dispute between the ATO and the Candidate concerning this Training Agreement, the dispute should be resolved according to the ATO's internal procedures. If the dispute is not resolved, either party can refer the matter to ISCA.

Signed by Training Principal, on behalf of the ATO:

Name:
Designation:
Address:

Signature
Date:

Signed by Candidate:

Name:
Candidate Number:
Address:

Signature
Date: