



Institute of
Chartered Tax Accountants
of Zimbabwe

ICTAZ Practical Experience Monitoring Framework Evidence Pack

Operational Rollout Evidence Pack

Prepared for

Submission to the Public Accountants and Auditors Board

Prepared by

Institute of Chartered Tax Accountants of Zimbabwe



Institute of
Chartered Tax Accountants
of Zimbabwe

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Document Control

Document Title	Practical Experience Monitoring Framework Evidence Pack
Institution	Institute of Chartered Tax Accountants of Zimbabwe
Version	Version 1.0
Effective Date	[Insert Date]
Approval Authority	ICTAZ Board / Education Committee
Responsible Department	Education, Training and Membership Department
Review Cycle	Annual
Next Review Date	[Insert Date]
Document Owner	[Insert Name / Position]
Submission Purpose	Evidence of operational rollout of the Practical Experience Monitoring Framework

Submission Index

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Annexure B	Supervisor Registration Register
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Covering Statement

The Institute of Chartered Tax Accountants of Zimbabwe confirms that it has developed and commenced operational rollout of its Practical Experience Monitoring Framework as part of its professional education, training and competence development model.

The framework is intended to ensure that trainees do not rely solely on academic learning and examinations, but also acquire relevant workplace exposure, supervised practical experience, ethical competence, professional discipline, communication skills, documentation competence and applied judgement.

This evidence pack sets out the framework, registers, templates, assessment methodology and quality assurance tools used by ICTAZ to monitor and assess practical experience.

ICTAZ confirms that the framework covers:

Area	Evidence Included
Supervisor registration	Supervisor Registration Register and Supervisor Application Form
Trainee experience documentation	Trainee Practical Experience Logbook Template
Practical experience assessment	Assessment Methodology and Competence Assessment Rubric
Firm participation	Firm Registration Form and Firm Registration Records
Quality assurance	Moderation Checklist, Monitoring Report and Remediation Plan

1 Annexure A: Practical Experience Monitoring Framework

1.1 Purpose of the Framework

The purpose of the ICTAZ Practical Experience Monitoring Framework is to provide a structured, evidence-based and auditable mechanism for monitoring, supervising and assessing the practical experience of trainees enrolled in ICTAZ programmes or seeking professional recognition through ICTAZ.

The framework ensures that trainees acquire practical competence through supervised workplace exposure and that such experience is properly documented, reviewed, assessed and quality assured.

1.2 Objectives of the Framework

The objectives of the framework are to:

Objective	Description
Structured workplace learning	Ensure that trainees obtain relevant, structured and supervised practical experience.
Competence development	Confirm that trainees develop technical competence, professional skills and ethical judgement.
Evidence-based assessment	Require trainees to maintain practical experience records supported by evidence.
Supervisor accountability	Ensure that only approved supervisors assess and sign off trainee experience.
Firm accountability	Ensure that approved firms or employers provide suitable learning environments.
Quality assurance	Provide mechanisms for ICTAZ review, moderation and verification of practical experience.
Professional readiness	Support the development of trainees who are ready for professional tax, accounting and advisory work.

1.3 Scope of the Framework

This framework applies to:

Category	Application
ICTAZ trainees	All trainees required to complete monitored practical experience.
Approved supervisors	Individuals approved by ICTAZ to supervise trainees.
Approved firms / employers	Firms, organisations or employers approved to provide practical training environments.
ICTAZ Education and Training structures	Committees, staff and reviewers responsible for monitoring and quality assurance.

1.4 Governance and Oversight

The Practical Experience Monitoring Framework shall be governed by ICTAZ through its Education, Training and Membership structures.

Governance Level	Responsibility
ICTAZ Board	Overall approval and oversight of the framework.
Education Committee	Academic and competence oversight.
Membership / Training Committee	Monitoring of trainee experience and supervisor approvals.
Secretariat	Maintenance of registers, records, submissions and communication.
Supervisors	Direct workplace supervision and competence assessment.
Firms / Employers	Provision of suitable practical experience environments.

1.5 Principles Underpinning the Framework

The framework is based on the following principles:

Principle	Meaning
Relevance	Practical experience must relate to taxation, accounting, compliance, governance, advisory, reporting or related professional work.
Supervision	Trainees must be supervised by approved persons with relevant competence and ethical standing.
Evidence	Experience must be documented and supported by verifiable work evidence.
Competence	Assessment must focus on demonstrated competence, not merely time served.
Ethics	Trainees must demonstrate integrity, confidentiality, due care and professional behaviour.
Quality assurance	ICTAZ must review and moderate experience records to ensure credibility.
Auditability	All registers, logbooks, reviews and sign-offs must be retained for verification.

1.6 Practical Experience Competence Areas

Trainees shall be required to obtain exposure across the following competence areas, as applicable to their programme and workplace environment.

Competence Area	Examples of Practical Activities
Tax compliance	Preparation or review of tax returns, filing schedules, compliance checklists and tax calendars.
Tax computations	Preparation of income tax, VAT, PAYE, capital gains tax, withholding tax, customs or excise computations.
Accounting records	Review of source documents, ledgers, trial balances, reconciliations and financial statements for tax purposes.
Statutory interpretation	Interpretation of tax statutes, statutory instruments, public notices and administrative guidance.
Tax administration	Registration, tax clearance, return submission, payment tracking and tax authority correspondence.
Tax risk management	Identification of tax risks, documentation gaps, late filing exposure, penalties and audit triggers.

Tax advisory support	Preparation of advisory notes, position papers, explanations and client communications.
Ethics and professional conduct	Confidentiality, truthful disclosure, conflict management, objectivity and due care.
Digital tax systems	Use of e-filing platforms, spreadsheets, accounting systems, payroll systems and digital records.
Communication	Correspondence with clients, employers, supervisors, tax authorities and other stakeholders.

1.7 Minimum Practical Experience Requirements

Requirement	Standard
Registration	Trainee must be registered for practical experience monitoring.
Approved supervisor	Trainee must be allocated to an ICTAZ-approved supervisor.
Approved firm / employer	Practical experience must be obtained in an approved or recognised training environment.
Logbook	Trainee must maintain the ICTAZ practical experience logbook.
Periodic review	Logbook must be reviewed at least quarterly or at another interval approved by ICTAZ.
Evidence	Trainee must reference supporting evidence for each practical activity.
Final sign-off	Supervisor and ICTAZ must confirm satisfactory completion before practical experience is recognised.

1.8 Supervisor Approval Requirements

A supervisor must satisfy the following minimum requirements:

Requirement	Description
Professional competence	Must have relevant tax, accounting, audit, finance, legal, compliance or advisory experience.
Ethical standing	Must be a person of integrity and suitable professional conduct.
Workplace authority	Must be in a position to allocate, review or verify trainee work.
Availability	Must be available to review trainee progress periodically.
Declaration	Must sign a supervisor declaration of responsibility and ethical conduct.
Conflict disclosure	Must disclose any conflict of interest affecting the supervision relationship.

1.9 Firm / Employer Approval Requirements

A firm or employer may be approved where it can demonstrate that it has:

Requirement	Description
Relevant work exposure	Ability to expose trainees to tax, accounting, finance, compliance, administration or advisory work.
Approved supervisor	At least one suitable supervisor.
Record-keeping capacity	Ability to maintain trainee records and evidence.

Ethical environment	Commitment to lawful, ethical and professional conduct.
Review process	Ability to support periodic review of trainee progress.

1.10 Responsibilities of Trainees

Trainees shall be responsible for:

Responsibility	Description
Registration	Registering for practical experience monitoring.
Logbook maintenance	Recording work performed accurately and timeously.
Evidence referencing	Referencing workpapers, schedules, returns, correspondence or other evidence.
Ethical conduct	Maintaining confidentiality, integrity and professional behaviour.
Self-assessment	Reflecting on competence development and identifying learning gaps.
Submission	Submitting logbooks for periodic and final review.

1.11 Responsibilities of Supervisors

Supervisors shall be responsible for:

Responsibility	Description
Work allocation	Ensuring the trainee receives relevant practical exposure.
Review	Reviewing work performed and logbook entries.
Feedback	Providing constructive feedback and identifying improvement areas.
Assessment	Assessing trainee competence using ICTAZ assessment criteria.
Verification	Confirming that recorded work was actually performed.
Ethical oversight	Monitoring professional conduct and escalating concerns where necessary.

1.12 Responsibilities of ICTAZ

ICTAZ shall be responsible for:

Responsibility	Description
Register maintenance	Maintaining trainee, supervisor and firm registers.
Framework implementation	Issuing templates, guidance and procedures.
Supervisor approval	Reviewing and approving supervisor applications.
Firm approval	Reviewing and approving training organisations.
Quality assurance	Reviewing logbooks and conducting sample moderation.
Reporting	Preparing monitoring reports and evidence packs.
Remediation	Requiring additional experience where competence gaps are identified.

1.13 Practical Experience Assessment Approach

Practical experience shall be assessed on the basis of:

Assessment Area	Description
-----------------	-------------

Evidence of work performed	Whether the trainee actually performed relevant tasks.
Competence demonstrated	Whether the trainee demonstrated required knowledge, skill and judgement.
Quality of documentation	Whether work was properly recorded, referenced and supported.
Ethical conduct	Whether the trainee acted with integrity, confidentiality and due care.
Supervisor assessment	Whether the supervisor confirms competence.
ICTAZ review	Whether ICTAZ accepts the logbook and supporting records as sufficient.

1.14 Rating Scale

Rating	Meaning
Not Yet Competent	Trainee has not demonstrated the required competence.
Developing Competence	Trainee has partial exposure but requires further development.
Competent	Trainee has demonstrated the required competence for the level.
Highly Competent	Trainee has demonstrated competence above the expected level.

1.15 Remediation

Where a trainee is assessed as Not Yet Competent or Developing Competence in a required area, ICTAZ may require:

Remedial Action	Description
Additional exposure	Trainee to complete further practical tasks.
Additional supervision	Supervisor to provide targeted guidance.
Additional evidence	Trainee to submit stronger supporting documentation.
Reassessment	Competence to be reassessed after remediation.
Extension of practical period	Where necessary, the practical experience period may be extended.

1.16 Record Retention

ICTAZ shall retain practical experience records for a minimum period of **[insert period, e.g., seven years]** or such period as may be required by law, regulation or internal policy.

Records shall include:

Record Type
Trainee registration records
Supervisor application and approval records
Firm registration records
Trainee logbooks
Periodic review forms
Final sign-off forms
Moderation records

Remediation records
Monitoring reports

1.17 Effective Date

This Practical Experience Monitoring Framework shall take effect from **[Insert Date]** and shall apply to trainees registered under ICTAZ practical experience monitoring from that date.

2 Annexure B: Supervisor Registration Register

Institute of Chartered Tax Accountants of Zimbabwe

Supervisor Registration Register

Supervisor Ref. No.	Full Name	National ID / Passport No.	Employer / Firm	Position	Professional Qualification / Membership	Membership / Registration No.	Area of Competence	Years of Experience	Email	Phone	Trainees Supervised	Date Approved	Approval Status	Supervisor Training Completed	Conflict Declaration Received	Remarks
SUP-001													Approved / Pending / Suspended	Yes / No	Yes / No	
SUP-002													Approved / Pending / Suspended	Yes / No	Yes / No	
SUP-003													Approved / Pending / Suspended	Yes / No	Yes / No	

Prepared by: _____

Designation: _____

Date: _____

Reviewed by: _____

Date: _____

3 Annexure C: Supervisor Application and Approval Form

Application for Approval as Practical Experience Supervisor

3.1 Applicant Details

Item	Details
Full Name	
National ID / Passport Number	
Employer / Firm	
Position / Designation	
Physical Address	
Email Address	
Phone Number	
Professional Qualification(s)	
Professional Membership(s)	
Membership / Registration Number(s)	
Years of Relevant Experience	
Area(s) of Competence	

3.2 Area of Practical Experience Supervision

Please tick the areas in which you are competent to supervise trainees.

Area	Tick
Tax compliance	
Income tax computations	
VAT compliance	
PAYE / payroll tax	
Capital gains tax	
Customs and excise	
Tax administration	
Tax risk management	
Accounting records and reconciliations	
Statutory interpretation	
Tax advisory support	
Ethics and professional conduct	
Digital tax systems	
Other: _____	

3.3 Supervisor Experience Statement

Please provide a brief statement of your experience relevant to the supervision of trainees.

3.4 Trainee Supervision Capacity

Item	Details
Maximum number of trainees you can supervise	

Item	Details
Will you be available for quarterly reviews?	Yes / No
Can you verify trainee work evidence?	Yes / No
Can you provide written feedback to trainees?	Yes / No
Have you supervised trainees before?	Yes / No
If yes, provide details	

3.5 Declaration by Applicant

I hereby apply to be approved as an ICTAZ Practical Experience Supervisor. I confirm that the information provided in this application is true and correct. I undertake to supervise trainees honestly, fairly and professionally, and to assess practical experience only on the basis of actual work performed and competence demonstrated.

I further undertake to maintain confidentiality, avoid conflicts of interest, provide constructive feedback, and notify ICTAZ of any matter that may affect my suitability as a supervisor.

Applicant Signature: _____

Date: _____

3.6 ICTAZ Review and Approval

Review Area	Outcome / Comment
Professional qualification verified	
Experience verified	
Ethical standing considered	
Conflict declaration received	
Suitable to supervise trainees	Yes / No
Approved competence areas	
Conditions of approval, if any	

Approved / Not Approved

Reviewer Name: _____

Designation: _____

Signature: _____

Date: _____

4 Annexure D: Supervisor Declaration of Responsibility and Ethical Conduct

Supervisor Declaration of Responsibility and Ethical Conduct

I, _____, being an approved supervisor under the ICTAZ Practical Experience Monitoring Framework, hereby declare and undertake as follows:

Declaration Area	Supervisor Undertaking
Accuracy	I will verify only practical experience that has actually been performed by the trainee.
Fairness	I will assess the trainee objectively and without bias.
Competence	I will only supervise areas in which I have sufficient professional competence.
Confidentiality	I will maintain confidentiality over trainee, client, employer and institutional information.
Integrity	I will not sign any logbook, review form or sign-off document that I know to be false, misleading or unsupported.
Evidence	I will require the trainee to maintain sufficient evidence of work performed.
Feedback	I will provide timely feedback to the trainee on areas of strength and areas requiring improvement.
Conflict of interest	I will disclose any personal, financial or professional relationship that may impair my objectivity.
Professional conduct	I will comply with ICTAZ ethical expectations and all applicable professional obligations.
Escalation	I will report serious concerns about competence, ethics, false records or misconduct to ICTAZ.

4.1 Conflict of Interest Declaration

Do you have any conflict of interest in supervising the trainee(s) allocated to you?

Yes / No

If yes, provide details:

4.2 Supervisor Confirmation

Supervisor Name: _____

Supervisor Reference Number: _____

Signature: _____



Date: _____

Witness / ICTAZ Officer: _____

Signature: _____

Date: _____

5 Annexure E: Trainee Practical Experience Logbook Template

Trainee Practical Experience Logbook

5.1 Trainee Details

Item	Details
Full Name	
Student / Trainee Number	
Programme	
Intake / Cohort	
Employer / Firm	
Department / Unit	
Practical Experience Start Date	
Practical Experience End Date	
Supervisor Name	
Supervisor Reference Number	
ICTAZ Reviewer, if applicable	

5.2 Logbook Instructions

The trainee must record practical work performed during the monitoring period. Each entry must describe the task performed, competence area covered, evidence reference and learning outcome. The supervisor must review entries periodically and confirm whether the trainee has demonstrated competence.

The trainee must not include confidential client names or sensitive client information in this logbook. Where evidence relates to confidential work, an anonymised reference should be used.

5.3 Practical Experience Competence Mapping

Competence Area	Examples of Acceptable Evidence	Applicable?
Tax compliance	Tax returns, filing checklists, compliance calendars, payment schedules	Yes / No
Tax computations	Income tax, VAT, PAYE, CGT, WHT, customs or excise computations	Yes / No
Accounting records	Ledger reviews, trial balances, reconciliations, schedules	Yes / No
Statutory interpretation	Notes interpreting tax provisions, public notices or legal guidance	Yes / No
Tax administration	Registration, tax clearance, filing, payment follow-up, authority correspondence	Yes / No
Tax risk management	Risk registers, audit-readiness reviews, penalty exposure analysis	Yes / No
Tax advisory support	Advisory notes, tax position papers, client explanations	Yes / No

Ethics	Confidentiality, conflict handling, truthful disclosure, due care	Yes / No
Digital tax systems	E-filing, spreadsheets, accounting systems, payroll or VAT systems	Yes / No
Communication	Letters, emails, meeting notes, reports and professional explanations	Yes / No

5.4 Monthly / Periodic Activity Log

Date	Work Area / Department	Description of Work Performed	Competence Area	Evidence Reference	Hours / Period	Trainee Reflection	Supervisor Comment	Rating
								Not Yet Competent / Developing / Competent / Highly Competent
								Not Yet Competent / Developing / Competent / Highly Competent
								Not Yet Competent / Developing / Competent / Highly Competent
								Not Yet Competent / Developing / Competent / Highly Competent

5.5 Evidence Register

Evidence Ref.	Description of Evidence	Date	Competence Area	Confidentiality Status	Reviewed by Supervisor	Remarks
EV-001				Anonymised / Internal / Public	Yes / No	
EV-002				Anonymised / Internal / Public	Yes / No	
EV-003				Anonymised / Internal / Public	Yes / No	

5.6 Trainee Reflective Summary

The trainee must complete this section at the end of each review period.

Reflection Question	Trainee Response
What were the main practical tasks performed during the period?	
What technical knowledge was applied?	
What professional skills were developed?	
What ethical issues or confidentiality considerations arose?	
What challenges were encountered?	
What further exposure is required?	
What support is required from the supervisor or ICTAZ?	

5.7 Supervisor Periodic Summary

Review Area	Supervisor Comment
Quality of work performed	
Technical competence demonstrated	
Professional conduct	
Documentation quality	
Communication skills	
Ethical behaviour	
Areas requiring improvement	
Recommended remedial action	
Overall review rating	Not Yet Competent / Developing / Competent / Highly Competent

Supervisor Signature: _____

Date: _____

Trainee Signature: _____

Date: _____

6 Annexure F: Trainee Practical Experience Registration Form

Trainee Practical Experience Registration Form

6.1 Trainee Details

Item	Details
Full Name	
Student / Trainee Number	
National ID / Passport Number	
Programme	
Intake / Cohort	
Postal Address	
Email Address	
Phone Number	

6.2 Employer / Firm Details

Item	Details
Firm / Employer Name	
Department	
Position Held by Trainee	
Employment Start Date	
Nature of Work	
Physical Address	
Contact Person	
Contact Email	
Contact Phone	

6.3 Supervisor Details

Item	Details
Supervisor Name	
Supervisor Reference Number	
Position	
Email	
Phone	
Professional Qualification	

6.4 Practical Experience Declaration by Trainee

I hereby register for practical experience monitoring under the ICTAZ Practical Experience Monitoring Framework. I undertake to maintain accurate practical experience records, submit my logbook for review, preserve confidentiality, act ethically and honestly, and provide evidence of practical work performed where required.

Trainee Signature: _____

Date: _____

6.5 Supervisor Confirmation

I confirm that I have agreed to supervise the above trainee in accordance with the ICTAZ Practical Experience Monitoring Framework.

Supervisor Signature: _____

Date: _____

6.6 ICTAZ Registration Approval

Item	Details
Registration Approved	Yes / No
Registration Reference	
Approved Practical Experience Start Date	
Conditions, if any	
ICTAZ Officer	
Signature	
Date	

7 Annexure G: Practical Experience Assessment Methodology

Practical Experience Assessment Methodology

7.1 Purpose

The purpose of this methodology is to set out how ICTAZ assesses the practical experience of trainees. The methodology ensures that practical experience is assessed fairly, consistently and on the basis of evidence.

7.2 Assessment Principles

Principle	Application
Evidence-based	Assessment must be supported by recorded work and evidence references.
Competence-based	Assessment focuses on what the trainee can actually do.
Supervised	Assessment must involve an approved supervisor.
Periodic	Progress must be reviewed at regular intervals.
Ethical	Assessment must consider integrity, confidentiality and professional conduct.
Quality assured	ICTAZ may review and moderate logbooks and assessment outcomes.

7.3 Assessment Stages

Stage	Description
Registration	Trainee registers for practical experience monitoring.
Supervisor allocation	Trainee is assigned to or confirms an approved supervisor.
Logbook maintenance	Trainee records practical work and evidence.
Periodic review	Supervisor reviews progress at agreed intervals.
Competence assessment	Supervisor rates competence against defined criteria.
Remediation	Competence gaps are addressed through additional exposure.
Final sign-off	Supervisor confirms completion of required practical experience.
ICTAZ review	ICTAZ reviews records and confirms whether experience is accepted.

7.4 Assessment Evidence

Acceptable evidence may include:

Evidence Type	Examples
Tax computations	Income tax, VAT, PAYE, CGT, customs, excise or withholding tax schedules.
Compliance documents	Tax returns, filing checklists, compliance calendars and payment schedules.

Accounting records	Trial balances, reconciliations, ledgers, journals and financial statement extracts.
Advisory documents	Tax memos, position papers, client notes and technical explanations.
Correspondence	Letters or emails to clients, tax authorities, supervisors or internal departments.
Risk documents	Risk registers, audit-readiness checklists and penalty exposure schedules.
Digital evidence	E-filing confirmations, system reports, spreadsheets and dashboards.

7.5 Competence Rating Scale

Rating	Description	Action Required
Not Yet Competent	Trainee has not demonstrated acceptable competence.	Remediation required.
Developing Competence	Trainee has partial competence but requires further exposure.	Additional work and review required.
Competent	Trainee has demonstrated expected competence.	Competence accepted.
Highly Competent	Trainee exceeds expected competence.	Competence accepted with commendation.

7.6 Assessment Criteria

The supervisor and ICTAZ reviewer shall assess:

Criteria	Assessment Consideration
Technical accuracy	Was the work technically correct?
Practical application	Did the trainee apply knowledge to real or realistic work?
Documentation	Was the work properly recorded and supported?
Professional judgement	Did the trainee identify issues, risks and limitations?
Communication	Were explanations clear and professional?
Ethics	Did the trainee maintain confidentiality, integrity and due care?
Timeliness	Was work performed and submitted within appropriate deadlines?
Improvement	Did the trainee respond to feedback and improve performance?

7.7 Moderation

ICTAZ may select trainee logbooks for moderation. Moderation shall consider:

Moderation Area	Review Question
Completeness	Are all required sections completed?
Evidence	Are evidence references sufficient?
Supervisor review	Has the supervisor provided meaningful comments?
Rating consistency	Are ratings justified by the work recorded?

Competence coverage	Are key competence areas adequately covered?
Ethics	Are ethical and confidentiality issues properly addressed?

8 Annexure H: Competence Assessment Rubric

8.1 Practical Experience Competence Assessment Rubric

Competence Area	Not Competent	Yet Developing Competence	Competent	Highly Competent
Tax technical application	Unable to apply tax knowledge correctly.	Applies basic rules but requires frequent correction.	Applies relevant tax rules accurately in normal situations.	Applies tax rules accurately and identifies complex issues.
Tax computation	Computations are materially inaccurate.	Computations are partly correct but need review.	Computations are accurate and properly structured.	Computations are accurate, well explained and professionally presented.
Compliance awareness	Does not understand filing or payment obligations.	Understands some obligations but misses key requirements.	Identifies filing, payment and documentation obligations.	Identifies obligations and anticipates compliance risks.
Accounting and documentation	Records are incomplete or poorly referenced.	Records are partially complete but require improvement.	Records are complete, organised and verifiable.	Records are highly organised, clear and audit-ready.
Tax risk identification	Does not identify obvious tax risks.	Identifies some risks but lacks depth.	Identifies relevant tax risks and explains implications.	Identifies risks, root causes and practical mitigation measures.
Statutory interpretation	Unable to interpret relevant provisions.	Interprets basic provisions with support.	Interprets relevant provisions and applies them appropriately.	Provides well-reasoned interpretation with clear justification.
Professional communication	Communication is unclear or incomplete.	Communication is understandable but lacks professional structure.	Communication is clear, concise and professional.	Communication is persuasive, well structured and audience appropriate.
Ethics and confidentiality	Fails to recognise ethical or	Recognises some issues but requires guidance.	Acts with integrity, confidentiality and due care.	Demonstrates strong ethical judgement and escalates

	confidentiality issues.			concerns appropriately.
Digital competence	Unable to use relevant digital tools effectively.	Uses digital tools with supervision.	Uses relevant systems and spreadsheets competently.	Uses digital tools efficiently and identifies system risks.
Professional judgement	Does not exercise appropriate judgement.	Shows emerging judgement but needs support.	Exercises sound judgement in normal practical situations.	Exercises mature judgement in complex or sensitive situations.

8.2 Overall Assessment

Overall Rating	Tick
Not Yet Competent	
Developing Competence	
Competent	
Highly Competent	

Supervisor Comments:

Recommended Action:

Supervisor Signature: _____

Date: _____

9 Annexure I: Quarterly / Periodic Review Form

Practical Experience Periodic Review Form

9.1 Review Details

Item	Details
Trainee Name	
Trainee Number	
Programme	
Firm / Employer	
Supervisor Name	
Review Period	From _____ to _____
Review Date	

9.2 Competence Review

Competence Area	Exposure Obtained?	Evidence Reviewed?	Rating	Supervisor Comment
Tax compliance	Yes / No	Yes / No	NYC / DC / C / HC	
Tax computations	Yes / No	Yes / No	NYC / DC / C / HC	
Accounting records	Yes / No	Yes / No	NYC / DC / C / HC	
Statutory interpretation	Yes / No	Yes / No	NYC / DC / C / HC	
Tax administration	Yes / No	Yes / No	NYC / DC / C / HC	
Tax risk management	Yes / No	Yes / No	NYC / DC / C / HC	
Advisory support	Yes / No	Yes / No	NYC / DC / C / HC	
Ethics and professional conduct	Yes / No	Yes / No	NYC / DC / C / HC	
Digital tax systems	Yes / No	Yes / No	NYC / DC / C / HC	
Communication	Yes / No	Yes / No	NYC / DC / C / HC	

Key:

NYC = Not Yet Competent

DC = Developing Competence

C = Competent

HC = Highly Competent

9.3 Supervisor Review Summary

Area	Comment
Strengths demonstrated	
Areas requiring improvement	
Evidence gaps identified	
Ethical issues noted	
Recommended additional exposure	
Remediation required?	Yes / No
Next review date	

Supervisor Signature: _____

Date: _____

Trainee Signature: _____

Date: _____

ICTAZ Reviewer, if applicable: _____

Date: _____

10 Annexure J: Final Practical Experience Sign-Off Form

Final Practical Experience Sign-Off Form

10.1 Trainee Details

Item	Details
Trainee Name	
Trainee Number	
Programme	
Firm / Employer	
Practical Experience Period	From _____ to _____
Supervisor Name	
Supervisor Reference Number	

10.2 Final Competence Confirmation

Competence Area	Final Rating	Accepted?	Comment
Tax compliance	NYC / DC / C / HC	Yes / No	
Tax computations	NYC / DC / C / HC	Yes / No	
Accounting records	NYC / DC / C / HC	Yes / No	
Statutory interpretation	NYC / DC / C / HC	Yes / No	
Tax administration	NYC / DC / C / HC	Yes / No	
Tax risk management	NYC / DC / C / HC	Yes / No	
Tax advisory support	NYC / DC / C / HC	Yes / No	
Ethics and professional conduct	NYC / DC / C / HC	Yes / No	
Digital tax systems	NYC / DC / C / HC	Yes / No	
Communication	NYC / DC / C / HC	Yes / No	

10.3 Supervisor Final Declaration

I confirm that I have supervised the trainee named above and have reviewed the trainee's practical experience logbook and supporting evidence. I confirm that the practical experience recorded is, to the best of my knowledge, accurate and that the trainee has demonstrated the level of competence indicated in this form.

Supervisor Name: _____

Signature: _____

Date: _____

10.4 Trainee Declaration

I confirm that the practical experience recorded in my logbook is true and accurate and that I have not knowingly included false, misleading or unsupported information.

Trainee Name: _____

Signature: _____

Date: _____

10.5 ICTAZ Review

Review Area	Outcome
Logbook received	Yes / No
Supervisor sign-off received	Yes / No
Evidence references adequate	Yes / No
Required competence areas covered	Yes / No
Remediation required	Yes / No
Practical experience accepted	Yes / No
Conditions, if any	

ICTAZ Reviewer: _____

Designation: _____

Signature: _____

Date: _____

11 Annexure K: Firm / Employer Registration Form

Application for Registration as an Approved Practical Experience Firm / Employer

11.1 Firm / Employer Details

Item	Details
Name of Firm / Employer	
Trading Name, if different	
Registration Number	
Tax Identification Number	
Physical Address	
Postal Address	
Contact Person	
Position	
Email	
Phone	
Sector / Industry	
Number of Employees	
Number of Trainees to be Hosted	

11.2 Nature of Practical Experience Available

Please tick the practical exposure areas available within the firm / employer.

Area	Available?	Comment
Tax compliance	Yes / No	
Tax computations	Yes / No	
VAT / indirect tax	Yes / No	
PAYE / payroll tax	Yes / No	
Customs and excise	Yes / No	
Accounting records	Yes / No	
Tax administration	Yes / No	
Tax risk management	Yes / No	
Tax advisory support	Yes / No	
Digital tax systems	Yes / No	
Professional communication	Yes / No	
Ethics and governance	Yes / No	

11.3 Nominated Supervisor(s)

Supervisor Name	Position	Qualification	Email	Phone	ICTAZ Supervisor Ref., if already approved

11.4 Firm / Employer Declaration

We hereby apply to be registered as an approved firm / employer for purposes of ICTAZ practical experience monitoring. We confirm that we are able to provide relevant practical exposure, supervision, work review and documentation support to trainees.

We undertake to support the integrity of practical experience monitoring and to notify ICTAZ of any material change affecting our ability to host or supervise trainees.

Authorised Representative: _____

Position: _____

Signature: _____

Date: _____

11.5 ICTAZ Review and Approval

Review Area	Outcome / Comment
Firm details verified	
Suitable work exposure available	Yes / No
Supervisor identified	Yes / No
Supervisor approved	Yes / No
Suitable training environment	Yes / No
Approval granted	Yes / No
Conditions of approval	

ICTAZ Reviewer: _____

Signature: _____

Date: _____

12 Annexure L: Firm Registration Records For The Period

12.1 Approved Firm / Employer Register

Reporting Period: From _____ to _____

Firm Ref. No.	Firm / Employer Name	Sector	Physical Address	Contact Person	Approved Supervisor(s)	Number of Trainees	Date Registered	Approval Status	Review Date	Conditions / Remarks
FIRM-001								Approved / Pending / Suspended		
FIRM-002								Approved / Pending / Suspended		
FIRM-003								Approved / Pending / Suspended		

Prepared by: _____

Designation: _____

Date: _____

Reviewed by: _____

Date: _____

13 Annexure M: Practical Experience Monitoring Report for the Period

13.1 Practical Experience Monitoring Report

Reporting Period: From _____ to _____

13.2 Executive Summary

This report summarises the operational rollout of the ICTAZ Practical Experience Monitoring Framework for the reporting period. It provides information on registered trainees, approved supervisors, approved firms, logbook submissions, review outcomes, competence coverage, quality assurance activities and remediation cases.

13.3 Summary Statistics

Area	Number
Registered trainees	
Approved supervisors	
Approved firms / employers	
Trainees allocated to supervisors	
Logbooks issued	
Logbooks submitted for review	
Periodic reviews completed	
Final sign-offs completed	
Logbooks selected for moderation	
Remediation cases identified	
Remediation cases resolved	

13.4 Supervisor Register Summary

Supervisor Ref.	Supervisor Name	Firm / Employer	Trainees Supervised	Status	Remarks

13.5 Firm Register Summary

Firm Ref.	Firm / Employer Name	Approved Supervisor	Trainees Hosted	Status	Remarks

13.6 Competence Coverage Summary

Competence Area	Number of Trainees with Exposure	Number Assessed Competent	Gaps / Remarks
Tax compliance			
Tax computations			
Accounting records			
Statutory interpretation			
Tax administration			

Tax risk management			
Tax advisory support			
Ethics and professional conduct			
Digital tax systems			
Communication			

13.7 Quality Assurance Activities

Activity	Date	Outcome	Remarks
Supervisor orientation			
Logbook sample review			
Firm record review			
Moderation meeting			
Remediation follow-up			

13.8 Key Findings

13.9 Remediation and Improvement Actions

Issue Identified	Action Required	Responsible Person	Deadline	Status
------------------	-----------------	--------------------	----------	--------

13.10 Conclusion

ICTAZ confirms that the Practical Experience Monitoring Framework has been operationalised through the registration of trainees, supervisors and firms; issuance of logbooks; review of practical experience records; and implementation of competence-based assessment and quality assurance procedures.

Prepared by: _____

Designation: _____

Signature: _____

Date: _____

Approved by: _____

Designation: _____

Signature: _____

Date: _____

14 Annexure N: Sample Anonymised Completed Logbook Extract Template

14.1 Sample Anonymised Logbook Extract

Trainee Reference: TRN-XXX

Supervisor Reference: SUP-XXX

Firm Reference: FIRM-XXX

Review Period: From _____ to _____

Date	Work Performed	Competence Area	Evidence Ref.	Trainee Reflection	Supervisor Comment	Rating
	Prepared VAT input and output tax reconciliation for a registered operator using sales invoices, purchase invoices and VAT return data.	VAT compliance / Tax computations / Documentation	EV-001	I learned how invoice completeness affects VAT return accuracy and refund risk.	Work was accurate. Trainee should improve explanation of apportionment assumptions.	Competent
	Reviewed PAYE payroll schedule and compared taxable benefits to payroll records.	PAYE / Accounting records / Tax risk	EV-002	I identified that some benefits require further documentation before PAYE treatment can be confirmed.	Good identification of documentation gaps and compliance risks.	Competent
	Prepared draft response to a tax authority query requesting supporting schedules	Tax administration / Communication	EV-003	I learned the importance of clear, respectful and evidence-based communication.	Draft response was clear and professional.	Competent

	for submitted tax return.					
--	---------------------------------	--	--	--	--	--

Supervisor Signature: _____

Date: _____

ICTAZ Reviewer: _____

Date: _____

15 Annexure O: Quality Assurance And Moderation Checklist

Practical Experience Quality Assurance and Moderation Checklist

15.1 Review Details

Item	Details
Trainee Name / Reference	
Supervisor Name / Reference	
Firm / Employer	
Review Period	
Reviewer	
Review Date	

15.2 Moderation Checklist

Review Area	Yes / No / N/A	Comment
Trainee registration form completed		
Supervisor approved by ICTAZ		
Firm / employer registered or recognised		
Logbook completed for the period		
Entries are dated and clear		
Competence areas are identified		
Evidence references are included		
Evidence appears relevant and sufficient		
Supervisor comments are meaningful		
Ratings are supported by evidence		
Ethical issues are addressed where relevant		
Confidential information has been anonymised		
Periodic review form completed		
Remediation identified where necessary		
Final sign-off completed, if applicable		
Overall file is complete and auditable		

15.3 Moderation Outcome

Outcome	Tick
Accepted without adjustment	
Accepted with minor comments	
Returned for correction	
Remediation required	
Referred for further review	

Reviewer Comments:

Recommended Action:

Reviewer Signature: _____

Date: _____

16 Annexure P: Supervisor Orientation Attendance Register

Supervisor Orientation Attendance Register

Orientation Date: _____

Venue / Platform: _____

Facilitator: _____

No.	Supervisor Name	Firm / Employer	Email	Phone	Signature	Training Completed
1						Yes / No
2						Yes / No
3						Yes / No
4						Yes / No
5						Yes / No

16.1 Orientation Topics Covered

Topic	Covered?
Purpose of practical experience monitoring	Yes / No
Supervisor responsibilities	Yes / No
Completion of trainee logbooks	Yes / No
Evidence requirements	Yes / No
Competence rating scale	Yes / No
Ethics and confidentiality	Yes / No
Review and moderation process	Yes / No
Remediation process	Yes / No

Facilitator Signature: _____

Date: _____

17 Annexure Q: Trainee Practical Experience Remediation Plan

Practical Experience Remediation Plan

17.1 Trainee Details

Item	Details
Trainee Name	
Trainee Number	
Programme	
Firm / Employer	
Supervisor	
Review Period	

17.2 Competence Gap Identified

Competence Area	Issue Identified	Evidence Gap / Performance Concern
-----------------	------------------	------------------------------------

17.3 Required Remedial Action

Action Required	Responsible Person	Deadline	Evidence Required
-----------------	--------------------	----------	-------------------

17.4 Follow-Up Review

Item	Details
Follow-up review date	
Remediation completed?	Yes / No
Competence now demonstrated?	Yes / No
Further action required?	Yes / No

Supervisor Comment:

ICTAZ Reviewer Comment:

Trainee Signature: _____

Date: _____

Supervisor Signature: _____

Date: _____

ICTAZ Reviewer Signature: _____



Date: _____

18 Annexure R: Board / Committee Approval Resolution Template**Resolution Approving Practical Experience Monitoring Framework**

At a duly convened meeting of the **[Board / Education Committee / Training Committee]** of the Institute of Chartered Tax Accountants of Zimbabwe held on the _____ day of _____ 2026 at _____, the following resolution was passed:

18.1 Resolution

It was resolved that:

The ICTAZ Practical Experience Monitoring Framework be and is hereby approved for implementation as part of the Institute's professional education, training and competence development model.

The framework shall apply to trainees required to complete monitored practical experience and shall include the registration of trainees, approval of supervisors, registration of firms or employers, maintenance of trainee logbooks, periodic review of practical experience, competence-based assessment, final sign-off, quality assurance and moderation.

The Secretariat is authorised to issue the approved templates and maintain the necessary registers, including the supervisor registration register, trainee logbook records, practical experience assessment records and firm registration records.

The Education, Training and Membership structures are directed to monitor implementation and prepare evidence of operational rollout for submission to the relevant regulatory authority by 30 September 2026.

Chairperson: _____

Signature: _____

Date: _____

Secretary: _____

Signature: _____

Date: _____