



NGONG TECHNICAL AND VOCATIONAL COLLEGE
P. O. BOX 1170-00208, NGONG HILLS
TEL: +254781012977
Email: ngongtvc@gmail.com OR info@ngongtvc.ac.ke
Website: ngongtvc.ac.ke



INDUSTRIAL ATTACHMENT

MENTORING TOOL

ACCOUNTANCY

LEVEL 6

TRAINEE'S NAME:

ADMISSION NUMBER:

COURSE:

LEVEL:

INSITUTION NAME:

ADRESS:

ATTACHMENT PERIOD FROM:TO:



TVET CURRICULUM DEVELOPMENT, ASSESSMENT AND CERTIFICATION COUNCIL (TVET CDACC)

MENTORING TOOL

FOR

ACCOUNTANCY

LEVEL 6

FOREWORD

This mentoring tool has been developed by TVET Curriculum Development, Assessment and Certification Council (TVET CDACC) in partnership with trainers and industry experts in Accountancy.

Mentoring relationships have demonstrated to be an excellent way of enhancing professional growth. Both the mentor and the mentee give and grow in the mentoring process. The mentee can learn valuable knowledge from the mentor's expertise and past mistakes and competencies can be strengthened in specific areas. Mentees will have the opportunity to establish valuable connections with higher level employees. The success of mentoring will depend on clearly defined roles and expectations in addition to the mentee's awareness of the benefits of participating in the mentoring program.

This mentoring tool is an assessment tool used to assess whether a mentee meets the National Occupational Standards for Accountancy Level 6. Whilst there is no agreement or finite evidence as to how many times this supervised exercise should occur, both the mentor and the mentee should feel confident that the mentee has the necessary knowledge, skills and attitudes (worker behaviors) to work as an Accountant.

The Mentoring will facilitate the experienced mentors in the world of work to share knowledge and experiences with mentees working under them towards a mutually beneficial professional development relationship. Mentors will be helpful in building competencies of mentees in areas of practice.

PROF. KISILU KITAINGE
CEO/COUNCIL SECRETARY

TRAINEE (MENTEE) DETAILS

Name of Trainee (Mentee)	
Institution's Registration Code of Trainee (Mentee)	
TVET CDACC Registration Code of Trainee (Mentee)	
Trainee's/mentee's Institution Details	Name:
	Physical & postal address:
	Phone and email address:
Date of Commencement of Mentoring Period (dd/mm/yyyy)	
Date of Completion of Mentoring Period (dd/mm/yyyy)	
Organization	Name:
	Physical & postal address:
	Phone and email address:

INFORMATION FOR USERS

Role of a Mentor

A **mentor** is someone who provides support and advice that empowers the mentee to achieve knowledge, skills and attitudes (worker behaviors).

This may be a supervisor, manager or a worker who is an expert in a particular field.

The role of the mentor includes:

- Assisting mentee understand the organisation's requirements
- Assigning mentee tasks
- Observing mentee performance and record areas where the mentee needs improvement
- Assisting the mentee to come up with action plan for areas where he/she needs improvement

Role of Mentee

A **mentee** is a trainee who is on work placement (attachment) or is on-job training in an organization.

The role of the mentee includes:

- Completing the assessment tasks assigned by the mentor and filling out the self-assessment section
- Keeping the company's information confidential
- Being aware that he/she may be working with people from different backgrounds and cultures, so there is a need to respect those differences
- Asking for feedback and giving feedback when required.
- Upholding the organization's standards of work ethics.

Role of Industrial Liaison Officer

The Industrial Liaison Officer (ILO) is the officer in the training institution assigned the responsibility of coordinating activities of industry training based on TVET CDACC and institutions guidelines for industry training. The role of ILO include;

- Sensitizing trainees on their responsibilities during industry training

- Sensitizing mentors on their roles during industry training for trainees
- Coordinate industry training
- Receiving mentoring tools from trainees
- Ensuring mentorship tools are included in each candidate portfolio of evidence
- Upload candidate final mark to TVET CDACC portal

How to use the mentoring tool

- Where a skill, knowledge or attitude is not applicable in a particular workplace, the mentee should indicate not applicable (NA)
- The mentor should ask the mentee oral questions to gauge the knowledge of the mentee
- The mentee should fill the self-assessment section upon self-evaluation
- The mentor should fill the mentor review record upon observing and evaluating the mentee
- Action plan should be filled by the mentee after agreeing with the mentor for any item assessed as needs to improve

Mentoring Period

The attachment period should be at least three months. Mentee should spend at least two thirds of the attachment period in conducting financial audit, preparing financial statement, performing account reconciliation, processing financial transaction and preparing interim reports, managing cost accounting information, managing budgets and forecasts and managing source documents. Time spent in each section/department should be documented using form in Appendix A.

Number of Assessments

Three assessments are to be conducted using the mentoring tool: one within the first month of the attachment where the mentor assesses the mentee to assess their initial level of competence; another assessment will be conducted within the second month of the attachment period to gauge the progress of the mentee and the third one will be conducted within the third month of the attachment. However, the assessment outcome is based on the third /final assessment.

Submission of Mentoring Reports

The trainee/mentee is required to submit each of the three mentoring reports (in hard or soft copy) to the Industrial Liaison Officer of the respective institution. The Industrial Liaison Officer is required to upload industrial training marks to TVET CDACC portal s (Appendix B). The mentoring reports for each trainee/mentee are to be kept in the institution and made available to TVET CDACC on request.

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1. APPLY FUNDAMENTALS OF ACCOUNTING

Mentor and mentee: Please fill information for each of the three sections in the respective columns. Initials should be used as given in the header below.

S/N.	Items for evaluation (knowledge and skills)	Not applicable (NA) To current area of practice	Self-assessment record: Need to improve (NI) Or met (date)	Mentor review record: Need to improve (NI) Or met (initials & date)	Record action plan for any item assessed as needs to improve (as agreed with mentor)	Evidence e.g., marked scripts (written and/oral), observation check-list, products, photos and videos of products and processes e.t.c.
	KNOWLEDGE The mentee demonstrates knowledge of:		Self-assessment	Mentor review		
1.	Accounting principles and policies					
2.	Double entry concept					
3.	Liabilities and Assets					
4.	Accounting errors and suspense account					
5.	Sole trader statements					
6.	Partnership statements					
7.	Company statements					
	SKILLS The mentee:					
8.	Applies double entry system to prepare ledger accounts					

S/N.	Items for evaluation (knowledge and skills)	Not applicable (NA) To current area of practice	Self-assessment record: Need to improve (NI) Or met (date)	Mentor review record: Need to improve (NI) Or met (initials & date)	Record action plan for any item assessed as needs to improve (as agreed with mentor)	Evidence e.g., marked scripts (written and/oral), observation checklist, products, photos and videos of products and processes e.t.c.
9.	Prepares trial balance and basic financial statements for a sole trader, partnership and company.					
10.	Applies computerised accounting systems as per accounting guidelines					
11.	Manages property plant and equipment					
12.	Conducts bank reconciliation					
13.	Prepares suspense accounts as per work place					
14.	Calculates Income tax as per work place					

Note:

To be declared competent, the mentee must get:

1. 7 out 14 (50%) of the items of evaluation correct and
2. Items 8, 9, and 10 correct.

Evaluation	Remarks
Please tick as appropriate The mentee was found to be: Competent ☐ Not Yet Competent ☐ <i>(If not yet competent, please specify in the remarks column which areas the mentee need to improve on)</i>	

2. CARRY OUT BUSINESS MATHEMATICS

Mentor and mentee: Please fill information for each of the three sections in the respective columns. Initials should be used as given in the header below.

S/N.	Items for evaluation (knowledge and skills)	Not applicable (NA) To current area of practice	Self-assessment record: Need to improve (NI) Or met (date)	Mentor review record: Need to improve (NI) Or met (initials & date)	Record action plan for any item assessed as needs to improve (as agreed with mentor)	Evidence e.g., marked scripts (written and/oral), observation check-list, products, photos and videos of products and processes e.t.c.
	KNOWLEDGE The mentee demonstrates knowledge of:		Self-assessment	Mentor review		
1.	Statistical equations					
2.	Statistical matrices					
3.	Commercial mathematics					
4.	Elementary Statistics					
5.	Descriptive statistics					
6.	Set theory					
7.	Basic probability theory					
8.	Index numbers					
	SKILLS The mentee:					

S/N.	Items for evaluation (knowledge and skills)	Not applicable (NA) To current area of practice	Self-assessment record: Need to improve (NI) Or met (date)	Mentor review record: Need to improve (NI) Or met (initials & date)	Record action plan for any item assessed as needs to improve (as agreed with mentor)	Evidence e.g., marked scripts (written and/oral), observation checklist, products, photos and videos of products and processes e.t.c.
9.	Calculates total revenue, total cost and profit of the organization					
10.	Conducts depreciation and appreciation of assets as per accounting standards					
11.	Determines foreign exchange as per forex markets					
12.	Selects methods of data collection as per SOPs					
13.	Establishes sampling techniques and presentation of data as per work place					
14.	Prepares tables and diagrams, drafts graphs as per work place					
15.	Draws Histogram and frequency polygons as per work place					
16.	Draws and applies cumulative frequency curve (OGIVE)					

S/N.	Items for evaluation (knowledge and skills)	Not applicable (NA) To current area of practice	Self-assessment record: Need to improve (NI) Or met (date)	Mentor review record: Need to improve (NI) Or met (initials & date)	Record action plan for any item assessed as needs to improve (as agreed with mentor)	Evidence e.g., marked scripts (written and/oral), observation checklist, products, photos and videos of products and processes e.t.c.
17.	Determines measures of central tendency and dispersion as per work place					
18.	Analyses measures of skewness and kurtosis					
19.	Identifies Sets types and performs sets operations					
20.	Draws venn diagrams as per the work place					
21.	Identifies probability events as per work place requirements					
22.	Determines types of events as per work place					
23.	Draws probability trees as per work place					
24.	Calculates consumer Index Price (CPI) as per work place					

Note:

To be declared competent, the mentee must get:

1. 12 out of 24 (50%) of the items of evaluation correct and
2. Items 9, 11, and 24 correct.

Evaluation	Remarks
Please tick as appropriate The mentee was found to be: Competent ☐ Not Yet Competent ☐ <i>(If not yet competent, please specify in the remarks column which areas the mentee need to improve on)</i>	

3. CARRY OUT FINANCIAL ACCOUNTING

Mentor and mentee: Please fill information for each of the three sections in the respective columns. Initials should be used as given in the header below.

S/N.	Items for evaluation (knowledge, skills and attitudes)	Not applicable (NA) To current area of practice	Self-assessment record: Need to improve (NI) Or met (date)	Mentor review record: Need to improve (NI) Or met (initials & date)	Record action plan for any item assessed as needs to improve (as agreed with mentor)	Evidence e.g., marked scripts (written and/oral), observation check-list, products, photos and videos of products and processes e.t.c.
	KNOWLEDGE The mentee demonstrates knowledge of:		Self-assessment	Mentor review		
1.	Accounting of assets and liabilities					
2.	Partnership financial statements					
3.	Financial statements of a company					
4.	Financial statements of a manufacturing entity					
5.	Financial statements of a not-for-profit making organization					
6.	Financial statements analysis					
7.	Public Sector accounting					
	SKILLS					

S/N.	Items for evaluation (knowledge, skills and attitudes)	Not applicable (NA) To current area of practice	Self-assessment record: Need to improve (NI) Or met (date)	Mentor review record: Need to improve (NI) Or met (initials & date)	Record action plan for any item assessed as needs to improve (as agreed with mentor)	Evidence e.g., marked scripts (written and/oral), observation checklist, products, photos and videos of products and processes e.t.c.
	The mentee:					
8.	Determines organization assets and liabilities as per accounting standards					
9.	Prepares property, plant and equipment movement schedule as per accounting standards					
10.	Prepares partnership income statement and statement of financial position as per standards					
11.	Applies partners profit sharing ratio as per the partnership deed					
12.	Prepares company income statement and statement of financial position					
13.	Prepares company financial statements under incomplete information					
14.	Classifies and apportions company manufacturing, selling and administrative costs					

S/N.	Items for evaluation (knowledge, skills and attitudes)	Not applicable (NA) To current area of practice	Self-assessment record: Need to improve (NI) Or met (date)	Mentor review record: Need to improve (NI) Or met (initials & date)	Record action plan for any item assessed as needs to improve (as agreed with mentor)	Evidence e.g., marked scripts (written and/oral), observation checklist, products, photos and videos of products and processes e.t.c.
15.	Prepares a manufacturing entity income statement and statement of financial position.					
16.	Prepares income and expenditure account and statement of financial position for the not-for-profit making organization					
17.	Identifies categories of cash					
18.	Prepares statement of cash flow					
19.	Analyses cash flow statement ratios as per accounting principles					
20.	Prepares public sector accounts as per IPSAS					

Note:

To be declared competent, the mentee must get:

1. 10 out of 20 (50%) of the items of evaluation correct and
2. Items 9, 13, 18, and 20 correct.

Evaluation	Remarks
Please tick as appropriate The mentee was found to be: Competent ☐ Not Yet Competent ☐ <i>(If not yet competent, please specify in the remarks column which areas the mentee need to improve on)</i>	

4. APPLY PRINCIPLES OF FINANCIAL MANAGEMENT

Mentor and mentee: Please fill information for each of the three sections in the respective columns. Initials should be used as given in the header below.

S/N.	Items for evaluation (knowledge and skills)	Not applicable (NA) To current area of practice	Self-assessment record: Need to improve (NI) Or met (date)	Mentor review record: Need to improve (NI) Or met (initials & date)	Record action plan for any item assessed as needs to improve (as agreed with mentor)	Evidence e.g., marked scripts (written and/oral), observation check-list, products, photos and videos of products and processes e.t.c.
	KNOWLEDGE The mentee demonstrates knowledge of:		Self-assessment	Mentor review		
1.	Sources of business finance					
2.	Financial markets and systems					
3.	Time value of money					
4.	Risk and Return					
5.	Cost of capital					
6.	Management of working capital					
7.	Capital budgeting decisions					
8.	Dividend decisions					
9.	Islamic finance					
	SKILLS					

S/N.	Items for evaluation (knowledge and skills)	Not applicable (NA) To current area of practice	Self-assessment record: Need to improve (NI) Or met (date)	Mentor review record: Need to improve (NI) Or met (initials & date)	Record action plan for any item assessed as needs to improve (as agreed with mentor)	Evidence e.g., marked scripts (written and/oral), observation checklist, products, photos and videos of products and processes e.t.c.
	The mentee:					
10.	Identifies sources of finance as per the SOPs					
11.	Evaluates Finance sources as per the organizational objectives					
12.	Identifies financial institutions as per the SOPs.					
13.	Selects financial institution as per the organization objectives.					
14.	Computes present time values of money based on discounting factor.					
15.	Prepares loan amortization schedule.					
16.	Identifies risk and return as per the work place					
17.	Determines investment decisions as per the organizational requirement					
18.	Identifies components of working capital per the work place.					
19.	Manages working capital					

S/N.	Items for evaluation (knowledge and skills)	Not applicable (NA) To current area of practice	Self-assessment record: Need to improve (NI) Or met (date)	Mentor review record: Need to improve (NI) Or met (initials & date)	Record action plan for any item assessed as needs to improve (as agreed with mentor)	Evidence e.g., marked scripts (written and/oral), observation checklist, products, photos and videos of products and processes e.t.c.
20.	Classifies investment projects.					
21.	Applies capital budgeting techniques to make investment decisions					
22.	Formulates dividend policies					
23.	Prepares dividend Payment schedules as per the organizational policy.					
24.	Selects Islamic finance sources as per the sharia law					
25.	Evaluates Islamic finance securities					

Note:

To be declared competent, the mentee must get:

1. 13 out of 25 (50%) of the items of evaluation correct and
2. Items 10, 14, 15, and 21 correct.

Evaluation	Remarks
Please tick as appropriate The mentee was found to be: Competent ☐ Not Yet Competent ☐ <i>(If not yet competent, please specify in the remarks column which areas the mentee need to improve on)</i>	

5. APPLY PRINCIPLES OF MANAGEMENT ACCOUNTING

Mentor and mentee: Please fill information for each of the three sections in the respective columns. Initials should be used as given in the header below.

S/N.	Items for evaluation (knowledge and skills)	Not applicable (NA) To current area of practice	Self-assessment record: Need to improve (NI) Or met (date)	Mentor review record: Need to improve (NI) Or met (initials & date)	Record action plan for any item assessed as needs to improve (as agreed with mentor)	Evidence e.g., marked scripts (written and/oral), observation check-list, products, photos and videos of products and processes e.t.c.
	KNOWLEDGE The mentee demonstrates knowledge of:		Self-assessment	Mentor review		
1.	Costing data					
2.	Costing methods					
3.	Costing techniques					
4.	Cost classification					
5.	Financial and cost accounting systems					
6.	Budgets and budgetary controls					
	SKILLS The mentee:					
7.	Establishes Operating costs, administration and finance cost data as per the work place procedures.					

S/N.	Items for evaluation (knowledge and skills)	Not applicable (NA) To current area of practice	Self-assessment record: Need to improve (NI) Or met (date)	Mentor review record: Need to improve (NI) Or met (initials & date)	Record action plan for any item assessed as needs to improve (as agreed with mentor)	Evidence e.g., marked scripts (written and/oral), observation checklist, products, photos and videos of products and processes e.t.c.
8.	Collects and analyses Costing data as per work place procedures					
9.	Determines Cost pricing as per work place procedures.					
10.	Maintains Cost records as per the organizational requirement					
11.	Consolidates financial and cost accounting systems					
12.	Selects Costing methods					
13.	Analyses Cost data and determines cost unit as per the selected method					
14.	Prepares Marginal and absorption statements					
15.	Reconciles Marginal and absorption profits/losses					
16.	Prepares Budgets as per the work place					
17.	Monitors and evaluates Budget outcomes					

Note:

To be declared competent, the mentee must get:

1. 11 out of 21 (50%) of the items of evaluation correct and
2. Items 8, 10 and 16 correct.

Evaluation	Remarks
Please tick as appropriate The mentee was found to be: Competent ☐ Not Yet Competent ☐ <i>(If not yet competent, please specify in the remarks column which areas the mentee need to improve on)</i>	

6. APPLY PRINCIPLES OF PUBLIC FINANCE AND TAXATION

Mentor and mentee: Please fill information for each of the three sections in the respective columns. Initials should be used as given in the header below.

S/N.	Items for evaluation (knowledge and skills)	Not applicable (NA) To current area of practice	Self-assessment record: Need to improve (NI) Or met (date)	Mentor review record: Need to improve (NI) Or met (initials & date)	Record action plan for any item assessed as needs to improve (as agreed with mentor)	Evidence e.g., marked scripts (written and/oral), observation check-list, products, photos and videos of products and processes e.t.c.
	KNOWLEDGE The mentee demonstrates knowledge of:		Self-assessment	Mentor review		
1.	Public finance					
2.	Public budget					
3.	Taxable income					
4.	Capital allowances					
5.	Income tax					
6.	Presumptive tax and VAT					
7.	Custom and Excise Duty					
8.	PAYE					
9.	Taxation Process					
	SKILLS					

S/N.	Items for evaluation (knowledge and skills)	Not applicable (NA) To current area of practice	Self-assessment record: Need to improve (NI) Or met (date)	Mentor review record: Need to improve (NI) Or met (initials & date)	Record action plan for any item assessed as needs to improve (as agreed with mentor)	Evidence e.g., marked scripts (written and/oral), observation checklist, products, photos and videos of products and processes e.t.c.
	The mentee:					
10.	Identifies Public finance sources					
11.	Determines Public expenditure					
12.	Classifies Taxes and tax rates as per income tax Act.					
13.	Reviews Structure of revenue authority as per the income tax Act.					
14.	Demonstrates understanding of public finance and taxation process					
15.	Formulates Public budget policy as per the public finance management Act.					
16.	Identifies Public budget components as per the public finance management Act.					
17.	Reviews Previous public budget as per the public finance management Act.					
18.	Executes Public budget as per the public finance management Act.					
19.	Demonstrates understanding of Public budget Process					

S/N.	Items for evaluation (knowledge and skills)	Not applicable (NA) To current area of practice	Self-assessment record: Need to improve (NI) Or met (date)	Mentor review record: Need to improve (NI) Or met (initials & date)	Record action plan for any item assessed as needs to improve (as agreed with mentor)	Evidence e.g., marked scripts (written and/oral), observation checklist, products, photos and videos of products and processes e.t.c.
20.	Applies Public finance principles as per the public finance management Act.					
21.	Selects government revenue sources as per the public finance management Act.					
22.	Determines national debt levels as per the public finance management Act.					
23.	Identifies sources of taxable income as per income tax Act.					
24.	Computes employment income as per income tax Act.					
25.	Computes business income as per income tax Act.					
26.	Computes income tax from rent and royalties, farming, investment and capital gain as per income tax Act.					
27.	Determines investment deductions					
28.	Determines industrial building deductions					
29.	Determines wear and tear allowances as per income tax Act.					

S/N.	Items for evaluation (knowledge and skills)	Not applicable (NA) To current area of practice	Self-assessment record: Need to improve (NI) Or met (date)	Mentor review record: Need to improve (NI) Or met (initials & date)	Record action plan for any item assessed as needs to improve (as agreed with mentor)	Evidence e.g., marked scripts (written and/oral), observation checklist, products, photos and videos of products and processes e.t.c.
30.	Determines farm works deductions as per income tax Act.					
31.	Determines assessments and returns as per income tax Act.					
32.	Computes PAYE returns					
33.	Determines offences, fines, penalties and interest as revenue authority procedures					
34.	Determines presumptive tax as per income tax Act.					
35.	Determines taxable and non-taxable supplies/ and privileged persons and institutions as per VAT Act.					
36.	Determines offences fines, penalties and interest implications as per the VAT Act.					
37.	Determines customs and excise duty procedures					
38.	Determines import and export duties					
39.	Identifies goods subject to customs control as per customs and excise Act.					

S/N.	Items for evaluation (knowledge and skills)	Not applicable (NA) To current area of practice	Self-assessment record: Need to improve (NI) Or met (date)	Mentor review record: Need to improve (NI) Or met (initials & date)	Record action plan for any item assessed as needs to improve (as agreed with mentor)	Evidence e.g., marked scripts (written and/oral), observation checklist, products, photos and videos of products and processes e.t.c.
40.	Identifies import declaration form, pre-shipment inspection, clean report of findings as per customs and excise Act.					

Note:

To be declared competent, the mentee must get:

1. 20 out of 40 (50%) of the items of evaluation correct and
2. Items 14, 25, 26 and 32 correct.

Evaluation	Remarks
Please tick as appropriate The mentee was found to be: Competent ☐ Not Yet Competent ☐ <i>(If not yet competent, please specify in the remarks column which areas the mentee need to improve on)</i>	

7. CONDUCT FINANCIAL AUDITS

Mentor and mentee: Please fill information for each of the three sections in the respective columns. Initials should be used as given in the header below.

S/N.	Items for evaluation (knowledge and skills)	Not applicable (NA) To current area of practice	Self-assessment record: Need to improve (NI) Or met (date)	Mentor review record: Need to improve (NI) Or met (initials & date)	Record action plan for any item assessed as needs to improve (as agreed with mentor)	Evidence e.g., marked scripts (written and/oral), observation check-list, products, photos and videos of products and processes e.t.c.
	KNOWLEDGE The mentee demonstrates knowledge of:		Self-assessment	Mentor review		
1.	Audit pre-engagement procedures					
2.	Financial audit Planning					
3.	Monitoring internal control system					
4.	Errors and frauds					
5.	Audit evidence					
6.	Risk assessment					
7.	Computerized auditing					
8.	Audit report					
9.	Substantive procedures					
10.	Test controls					

S/N.	Items for evaluation (knowledge and skills)	Not applicable (NA) To current area of practice	Self-assessment record: Need to improve (NI) Or met (date)	Mentor review record: Need to improve (NI) Or met (initials & date)	Record action plan for any item assessed as needs to improve (as agreed with mentor)	Evidence e.g., marked scripts (written and/oral), observation checklist, products, photos and videos of products and processes e.t.c.
11.	Subsequent events					
	SKILLS The mentee:					
12.	Carries out pre-engagement procedures					
13.	Prepares audit schedule as per the approach					
14.	Prepares audit plan as per audit schedule					
15.	Plans financial audit					
16.	Identifies internal controls as per the organizational requirement					
17.	Tests internal control system as per the organizational requirements					
18.	Monitors internal control system					
19.	Carries Audit tests as per the organizational requirements					
20.	Identifies Errors and frauds as per the organizational requirements					

S/N.	Items for evaluation (knowledge and skills)	Not applicable (NA) To current area of practice	Self-assessment record: Need to improve (NI) Or met (date)	Mentor review record: Need to improve (NI) Or met (initials & date)	Record action plan for any item assessed as needs to improve (as agreed with mentor)	Evidence e.g., marked scripts (written and/oral), observation checklist, products, photos and videos of products and processes e.t.c.
21.	Inspects Documents, intangible and records					
22.	Carries out Management enquires					
23.	Analyses audit evidence					
24.	Gathers audit evidence					
25.	Assesses Risks of material misstatement at both the financial statement level and assertion level					
26.	Identifies Inherent risks, control risks and limitations as per audit requirements.					
27.	Carries out risk assessment					
28.	Prepares auditing checklist based on the inspection process					
29.	Selects auditing technique as per the audit requirements.					
30.	Carries out computerized auditing					
31.	Carries out analytical procedures as per audit procedures.					

S/N.	Items for evaluation (knowledge and skills)	Not applicable (NA) To current area of practice	Self-assessment record: Need to improve (NI) Or met (date)	Mentor review record: Need to improve (NI) Or met (initials & date)	Record action plan for any item assessed as needs to improve (as agreed with mentor)	Evidence e.g., marked scripts (written and/oral), observation checklist, products, photos and videos of products and processes e.t.c.
32.	Reviews Subsequent events as per audit procedures					
33.	Checks financial statement compliance with IFRS					
34.	Reviews audit documentation to determine conclusion support for audit report					

Note:

To be declared competent, the mentee must get:

1. 18 out of 36 (50%) of the items of evaluation correct and
2. Items 13, 16, 24, and 27 correct.

Evaluation	Remarks
Please tick as appropriate The mentee was found to be: Competent ☐ Not Yet Competent ☐ <i>(If not yet competent, please specify in the remarks column which areas the mentee need to improve on)</i>	

8. WORKER BEHAVIOUR

Mentor and mentee: Please fill information for these sections in the respective columns. Initials should be used as given in the header below. The mentee is supposed to demonstrate the following worker behaviour.

S/N.	Items for evaluation (attitudes)	Not applicable (NA) To current area of practice	Self-assessment record: Need to improve (NI) Or met (date)	Mentor review record: Need to improve (NI) Or met (initials & date)	Record action plan for any item assessed as needs to improve (as agreed with mentor)	Evidence e.g., marked scripts (written and/oral), observation checklist, products, photos and videos of products and processes etc.
	The mentee is:		Self-assessment	Mentor review		
1.	An effective communicator					
2.	A team player/Impartial					
3.	Tolerant					
4.	Trustworthy					
5.	Respectful					
6.	Emotionally intelligent					
7.	A Problem solver					
8.	Open minded/open to correction and positive criticism					
9.	Self-aware					
10.	Creative and innovative					
11.	Diligent/ thorough					

S/N.	Items for evaluation (attitudes)	Not applicable (NA) To current area of practice	Self-assessment record: Need to improve (NI) Or met (date)	Mentor review record: Need to improve (NI) Or met (initials & date)	Record action plan for any item assessed as needs to improve (as agreed with mentor)	Evidence e.g., marked scripts (written and/oral), observation checklist, products, photos and videos of products and processes etc.
12.	Environmentally conscious					
13.	Time conscious					
14.	Presentable					
15.	Resilient and self-driven					
16.	Disciplined and observing organisation code of conduct					
17.	Growth oriented					

NOTE: Note: (instructions for evaluation)

To be declared competent, the mentee must get

1. 75% items of evaluation correct

Evaluation	Remarks
Please tick as appropriate The mentee was found to be: Competent ☐ Not Yet Competent ☐ <i>(The candidate is competent if s/he gets 75% of the items correct)</i> <i>(If not yet competent, please specify in the remarks column which areas the mentee need to improve on)</i>	

APPENDIX A: SUMMARY OF TOTAL PERIOD OF MENTORSHIP (TO BE FILLED BY MENTEE)

S/N	Section/Department/ workplace	Worksite/workstation/workshop/ workplace	Period (Weeks/days)	Mentor's Name
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				

APPENDIX B: MENTOR SUMMARY REPORT (TO BE FILLED BY OVERALL SUPERVISOR)

NAME OF TRAINEE: REGISTRATION NUMBER OF TRAINEE: NAME OF TRAINEE'S INSTITUTION: NAME OF MENTOR: DESIGNATION: MENTORING ORGANIZATION: DATE : SIGNATURE AND STAMP:	
Evaluation	Remarks
Please tick as appropriate The mentee was found to be: Competent ☐ Not Yet Competent ☐ <i>(The candidate is competent if s/he gets 50% of the items correct)</i> <i>(If not yet competent, please specify in the remarks column which areas the mentee need to improve on)</i>	

<i>Feedback from mentor (Supervisor):</i>	
<i>Mentor's signature:</i>	<i>Date</i>
<i>Feedback from mentee (trainee):</i>	
<i>Mentee's signature:</i>	<i>Date</i>

APPENDIX C: ADDITIONAL SKILLS ACQUIRED DURING THE MENTORING PERIOD (TO BE FILLED BY MENTEE)

S/N	Additional skill acquired	Description of the task	What new things have you learned from this task
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			

APPENDIX D: INDUSTRIAL LIAISON OFFICER FORM (TO BE FILLED BY ILO)

NAME OF INSTITUTION:

NAME OF ILO OFFICER:

DATE :

REMARKS

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SIGNATURE AND STAMP: