This document provides information on CA Diary requirements for mentors of Chartered Accountants Ireland trainees.
Introduction
Trainees of Chartered Accountants Ireland (the Institute) are required to acquire and demonstrate the competency, skills, knowledge and professional values required of a Chartered Accountant, through a period of professional development. This experience must be recorded and approved, at the required level, as part of the eligibility requirements to become a member of the Institute. Assigned mentors of trainees play a key role in ensuring the accuracy and validity of recorded experience. This guide outlines the role and responsibilities of mentors and provides information on accessing and using the CA Diary.

Role and Responsibilities
The role and responsibilities of mentors are set out in the Institute's Training Regulations and the Professional Development Requirements guide. These responsibilities include the requirement to conduct reviews of the trainee’s CA Diary experience, at a minimum, twice annually. This includes reviewing and approving (locking) experience - as appropriate - and recording six-monthly mentor reviews. Where trainees are gaining experience in regulated, third-party (external) audit, it is of utmost importance that mentors ensure that any audit experience is recorded accurately on the CA Diary, before locking diary entries. A suite of CA Diary resources, including the documents stated above, the Sample CA Diary Entries guide and online tutorials, can be accessed through the CA Diary Resources section of our website.

Navigating to the CA Diary
To navigate to the Diary, you must be logged into Chartered Accountants Ireland website: www.charteredaccountants.ie (see information below on logging in). Once you are logged into the website, click on the link to the Student centre (see below). Once you are on the Student centre page, please check that you are logged in by looking for your name at the top right of the page. If you are, you should see a hyperlink, in the main body of the page, entitled ‘CA Diary Mentor Dashboard’. Click on this link to access your dashboard. If you are trying to access your dashboard from another webpage, go to Current Students > Student centre.
Logging into the website
To log into the Chartered Accountants Ireland website: www.charteredaccountants.ie, you need your user name and password. If you were a mentor on the old CA Diary or you are a member of another professional body, you will need to use your old, or assigned User Name (for example, your e-mail address) as your user ID. If you were assigned as a mentor from April 2017 onwards and are a member of this Institute, your user ID is normally set to your member number.

Should you have any subsequent login issues, you can click on the ‘Forgot user ID or Password’ link, which is available on the Login page. This will allow you to generate your ID, or request a new password. Please note – your profile details, including password and e-mail address can be edited in the My Account section of the website. You must first be logged in to take these actions.

Mentor Dashboard
When you access the Mentor Dashboard, the screen should be populated with all trainees that are assigned to you. Where applicable, trainees will be listed under two categories: ‘Gaining experience’ and ‘Experience gained’. As a mentor, you can carry out actions on your trainee’s CA Diary record, such as: locking (and unlocking) diary entries, completing six month reviews and completing final mentor reviews.

Reviewing CA Diary content
This is a necessary step, which must be taken before approving/locking any entries.

As a mentor, it is your responsibility to ensure that all submitted experience has been accurately recorded. You should be aware that a detailed review of CA Diary records is completed when a trainee submits an application to membership of the Institute. If there are instances whereby the guidance shown below has not been followed, corrective action will be required by the trainee, mentor and the member who has approved the CA Diary summary document. This can result in a delay in your trainee being admitted as a member.

**Important:** It is strongly advised that you review the Sample CA Diary Entries Guide before progressing with your reviews. Under no circumstances should you lock CA Diary entries until you have undertaken a detailed review of all submitted activity. In doing so, ensure that you have considered the points below. Do also remember that, where audit experience (days) have been claimed, this is a key eligibility requirement for trainees who wish to meet the Educational Requirements for the Audit Qualification. Incorrect allocation of audit days will most likely have a direct impact on whether or not your trainee is eligible for the Audit Qualification. Therefore, accuracy in this regulated area is of paramount importance. See the ‘Locking CA Diaries’ section below for information on how to access the entries.

<table>
<thead>
<tr>
<th>Do consider:</th>
<th>Check:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is the work experience entry correctly</td>
<td>• Learning level; Understand, Apply or Integrate</td>
</tr>
<tr>
<td>categorised?</td>
<td>• Are any recorded leave days accurate?</td>
</tr>
</tbody>
</table>

Chartered Accountants Ireland Training Support Unit, April 2019, Page 4
Is it a fair and accurate reflection of practical experience gained?  
Is it recorded in line with regulatory requirements?

- For audit experience, have the number of days been accurately recorded in the correct category (Statutory/Company/Other)?  
- Is the narrative adequately describing the rationale for the selected learning level and competencies being claimed?  
- Have all persons/entities been anonymised in the narrative?

Entries not appropriate for mentor approval
Where the conditions below appear, the experience is not suitable for approval. In these instances, you must inform your trainee that they need to take corrective action before approval can be given.

<table>
<thead>
<tr>
<th>Do not lock entries where:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>The entry is solely for a period of leave (e.g. study) and contains work experience days and/or competencies</td>
<td></td>
</tr>
<tr>
<td>There is insufficient detail in the narrative. Each entry should, at a minimum, explain the activities/jobs completed, the trainee’s role in executing these activities/jobs and the learning that was derived from these activities</td>
<td></td>
</tr>
<tr>
<td>The trainee has recorded an inappropriate learning level – e.g. Integrate in year 1, Apply or Integrate for a training activity</td>
<td></td>
</tr>
<tr>
<td>The trainee has incorrectly recorded Statutory/Company/Other audit days – e.g. for training activities or for internal audit work (both not permitted)</td>
<td></td>
</tr>
<tr>
<td>The trainee has detailed a work experience period which is over three months in duration</td>
<td></td>
</tr>
<tr>
<td>A company/entity/individual has been identified by name</td>
<td></td>
</tr>
<tr>
<td>The entry does not document a fair and accurate description of the work activity and your trainee’s role</td>
<td></td>
</tr>
</tbody>
</table>

Should it be necessary to make submitted diary entries available to your trainee for editing, you can make them available to your trainee again by locking, then unlocking the entry. Alternatively, the Training Support Unit will be able to assist with this request.

**Locking CA Diary entries**
The steps below can be actioned following the detailed review process (as outlined above) being completed.

1. Identify the relevant trainee from your dashboard. The number of diary entries that have been submitted for approval is shown as a number under the ‘Diary Entries Submitted for review’ column (see below).
2. The digit beneath the ‘Diary Entries Submitted for review’ column is an active hyperlink. Click/tap on this and the diary entries, available for review, should display in a new page (see example below). Whilst it is possible to ‘Lock and Approve’ diary entries directly from this page, you should ensure that you have reviewed the content of each diary entry that you are locking (see above).

To view a submitted diary entry, click on the title of the entry (blue hyperlink – as shown below). Alternatively, download the trainee’s CA Diary report from your main dashboard page and review all submitted experience there (please note: this report does not detail the number of audit days being claimed).

3. If you are reviewing the entries individually on the screen, please note that the information contained within the Student Info, Time Frame, Diary Entry and Competencies/Area of Experience Achieved sections is held in collapsible sections. If you are unable to see the relevant content, simply click on the section banner headings (see below). Once you have reviewed the entry for accuracy, and if you are happy to approve, click ‘Lock and Approve’. An onscreen message should appear to state that the diary entry has been locked successfully. Click on OK to acknowledge this. If you have reviewed all experience and wish to lock all entries that are available on each page in bulk, click ‘Select All’ from the maroon banner. Then click ‘Lock and Approve’.
4. When you go back to your dashboard, you should see that the figure in the ‘Reviewed (locked)’ column has increased in accordance with the number of entries that you have locked (see below). Similarly, the number of entries under the ‘Diary Entries Submitted for review’ will have decreased.

5. Don’t forget to record a corresponding mentor review (see below)

Unlocking Diary Entries

1. As described above, a figure will appear under the ‘Reviewed (locked)’ column for your trainee(s). If you wish to unlock any submitted entries, click/tap on the digit in this column. You will then be presented with all diary entries with a status of ‘Locked’.

2. Select, from the list of locked entries, the individual entry which you wish to unlock by clicking the title (blue hyperlink). You should then see the individual entry screen. Click on the ‘Unlock’ button. Once this has been done, you should see an onscreen message reading ‘Diary Entry Unlocked Successfully’. Note: there is also a ‘Select All’ option on the unlock diary entries page.
Completing a Six Month Review

The CA Diary allows trainees to request, from their own dashboard, a six-month review from their assigned mentor. It is important to note that a trainee does not have to request the review before you have access to complete it. You should ensure that a review is recorded to correspond with each six month block of experience that you have approved. Mentor reviews should not be recorded unless CA Diary records have been reviewed. To access and complete the review, take the following steps:

- **Trainee has requested a six month review**: Go to the ‘Student request for 6 monthly review’ section on the left of your dashboard. Here, you must click/tap on the trainee’s name (hyperlink) to complete a review (see below). Please note: you cannot complete a mentor review using the option on your dashboard menu, if the trainee has an outstanding request for a review. This indicator will remain on your dashboard until a six-month review is submitted. Should you wish to create an additional review after this, follow the steps below
Trainee has not requested a six month review: From your mentor dashboard, select ‘Create a six monthly mentor review for a student’. Then, click/tap on the name of the trainee for whom you wish to record a review. Note: the trainee’s name won’t appear on this page if there is an outstanding request for a review from the student. In this scenario, follow the step above.

Once you have selected the appropriate student, you will be presented with the screen, as shown below. Populate all fields and ensure that the review provides your trainee with meaningful feedback on their performance for the review period.
**Mentor Review Content**

**Six month reviews**

Any feedback you wish to give to the trainee can be documented in the ‘Mentor Evaluation Description’ field. You should only include comments pertinent to their professional development, learning outcomes and the acquisition of competencies. The diary should not be used as a vehicle to discuss any other issues that are normally addressed under the firms’ HR policies. Mentor reviews should provide a succinct, accurate description of how the trainee is performing against the requisite competencies, skills and behaviours, as observed under the duration of the review period. Mentors should provide brief, explicit examples of instances where the trainees’ performance of tasks has demonstrated progress towards the attainment of the competencies. Mentors should also use the review to identify any deficiencies in the experience of the trainee and outline any proposed corrective action which may enhance the trainee’s performance.

Examples have been provided below of the narrative element of a six-month mentor review. These examples are considered to provide meaningful feedback on the Trainee’s performance, and therefore of an acceptable standard.

**Sample six-month Mentor Review – acceptable**

*Shauna’s technical skills meet the firm’s required standards for her level and improvement in this area has been noted from previous periods. Shauna continues to improve and develop her communication skills and has a professional, courteous approach when dealing with clients, peers and new staff. She is always hardworking, promotes our ethical values and is progressing well against the Institute’s professional development requirements.*

**Sample six-month Mentor Review – acceptable**

*Fergal spent the initial period with the firm undergoing induction training and learning the rudimentary aspects of financial reporting. Fergal has shown himself to be dedicated and enthusiastic. His natural interaction with colleagues and communication skills have helped him to build up a good internal network of peers. Whilst Fergal has proven good interpersonal skills, he has not yet demonstrated a sufficient level of proficiency on our in-house systems. This should be a focus for improvement at the next review period.*

The examples shown below are not deemed to be of an acceptable standard.

**Sample six-month Mentor Review – not considered acceptable**

*Susan is progressing well and appears to understand her role.*

**Sample six-month Mentor Review – not considered acceptable**

*Frank’s diary entries accurately reflect the work that he is doing.*
Final Mentor Review

This is the final (summative) mentor review, which should encapsulate an over-arching commentary on the trainee’s performance during the period of approved training. The review should also be indicative of the mentor’s view on the trainee’s preparedness for admission to membership of Chartered Accountants Ireland.

An example has been provided below of the narrative element of a final mentor review. This example is considered to provide meaningful feedback on the Trainee’s overall performance and suitability for membership and is therefore considered to be of an acceptable standard.

Sample Final Mentor Review – acceptable

Over the training period, Jack has adapted well and developed his skills and knowledge in line with expectation. He took the opportunity to align learning, gained through his studies and the accumulation of hands-on practical experience.

Jack has consistently displayed excellent organisational skills and, upon setting goals, he checks on progress regularly to ensure he is on track. Jack is always respectful towards his colleagues and peers and is respectful of other’s views. I am of the view that Jack has obtained the required level of knowledge, expertise and competence and that he will go on to be a very successful member of Chartered Accountants Ireland.

Save or Submit?

You then have the option of saving the review (Save Draft button) or clicking Submit Review, which submits the review to the trainee’s record. Please note: there is no field in this screen to record the actual date of completion of the review, only the review period commencing date. Once the review is submitted the system calculates a ‘Next Targeted Review Date’. This date will be set to the commencement date of the next review period, not the date that the review is due to be completed.

Completing a Final Review

Trainees have the ability, through their CA Diary dashboard, to request a final mentor review. This link will only become available once all of the conditions noted below have been met:

- All Diary Entries must have a status of “Locked”
- There are no outstanding requests for mentor reviews
- All competency requirements have been met
- The minimum number of required days, based on the individual trainee’s requirements have been attained and evidenced through the diary
- A minimum of FIVE Mentor Reviews (6 monthly reviews) have been recorded
- Requisite period of training (e.g. 3.5 years) or training contract period has been completed

If your trainee is eligible for and has requested a final mentor review, select the hyperlink (trainee name) from the ‘Student request for final review’ section of your dashboard. If the trainee is eligible for a final mentor review but has not requested it, you should be able to complete it by selecting ‘Submit final review’ from your dashboard menu options.