



## INTERNSHIP PROGRAMME POLICY & PROCESS

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### Section 1: INTRODUCTION

- 1.1 **Purpose:** To provide for the Firm's Internship programme.
- 1.2 **Scope:** The Policy shall apply to the entire Firm and particularly to Interns.
- 1.3 **Definition of Terms**
  - 1.3.1 **"Firm"** means Taxaide Professional Services Limited.
  - 1.3.2 **"Intern"** means a person who is undergoing internship.
  - 1.3.3 **"Internship"** means the formal act of learning and getting professional exposure at the Firm, whether or not with a view to an employment in the Firm.
  - 1.3.4 **"Log Book"** means a dossier (whether in electronic or physical form) kept by the Intern and in which he or she records his or her day to day or periodic experiences in the Firm.

### Section 2: PRINCIPLES & POLICIES

- 2.1 **Principles:** The principles of this Policy are: learning, professional development and relationships.
- 2.2 **Policies:**
  - 2.2.1 The firm recognizes 2 categories of Interns:
    - 2.2.1.1 **Students:** These are persons interning with the Firm for the purpose of fulfilling an academic obligation as required by a tertiary institution.
    - 2.2.1.2 **Non-Students:** These are persons interning with the Firm for any other legitimate reason, including for the purpose of learning and getting relevant professional, as well as, with the view of getting employment with the Firm.
  - 2.2.2 Interns are not Employees and shall according not be regarded or treated as such. Interns are in the Firm for Internship and shall accordingly be given all



opportunities and tools for learning and gaining all relevant professional exposure; provided howsoever that the Firm shall, in respect of Interns, ensure that it meets with all statutory obligations as it relates to Employees, apprentices or all categories of persons a relevant statute may have imposed obligations on the Firm in respect of.

- 2.2.3 Internship for each Intern shall be for a maximum renewable period of 3 months; howsoever that an Intern's Internship shall not be renewed for more than 3 times, whether or not the renewal consecutively occurs in one year or occurs over any period of time.
- 2.2.4 Notwithstanding anything in paragraph 2.2.3, the renewal of an Intern's Internship shall not be automatic but shall be based on factors including:
  - 2.2.4.1 the non-availability of suitably qualified persons on the Firm's Internship waiting list; and
  - 2.2.4.2 the exceptionality of an Intern which shall be premised on the Intern's desire and application for a renewal of his or her Internship.
- 2.2.5 Further to paragraph 2.2.4.2, an Intern who desires that his or her Internship be renewed shall ensure that an application for renewal of his or Internship shall be sent to the Firms Head of Administration not later than 3 calendar weeks for the end of his or current Internship; whereas, a former Intern who applies for a renewed Internship may do so at any time and shall be considered alongside other persons applying for Internship.
- 2.2.6 The Firm shall pay each Intern a monthly stipend which is paid with the view of subsidizing the Intern's transportation and feeding costs. The stipend shall not be regarded as a salary; howsoever that all relevant taxes and employee statutory deductions shall be deducted from the stipend. The stipend shall be as stipulated in the Firm's remuneration policy and processes.
- 2.2.7 Subject to suitability, Interns and former Interns shall be given priority consideration in the recruitment processes of the Firm.
- 2.2.8 Interns shall during their Internship, among others, be:
  - 2.2.8.1 provided with the right opportunities for development and growth in the Firm; to this end the Firm shall, appropriately give Interns access to all resources of the Firm, its Clients, relationships, trainings, off site work and general contacts; and



2.2.8.2 mentored by a designated Partner, Associate Partner or Associate in the Firm and the designated Partner, Associate Partner or Associate shall have the responsibility of reporting on the progress of the Intern;

2.2.8.3 required to:

- a. discharge in a professional manner, all duties assigned to them; and
- b. keep confidential, all information of the Firm, its Clients and general and specific processes.

### **Section 3: PROCESSES**

#### **3.1 Advertisement, Application and Offer for Internship**

3.1.1 The Firm shall always maintain on the careers page on its website, a solicitation for interns and an Internship application form.

3.1.2 The Head of Administration shall always maintain an Internship waiting list, made up of suitably qualified candidates who apply to the Firm for Internship.

3.1.3 Without prejudice to Clause 2.2.7, the Internship waiting list shall be organized in an order that will ensure that the most suitably qualified persons are given priority in the Firm's offer for Internship.

3.1.4 The Firm shall from time to time notify suitably qualified persons of the Firm's acceptance of the person for an Internship positions in the Firm; howsoever that the date of an offer for Internship and the date proposed for the Interns resumption shall not be less than 3 weeks.

#### **3.2 Internship Review and Recommendation**

3.2.1 An Intern and his or her mentor shall meet regularly, at the least once every 3weeks, to discuss the general progress of the Intern and the mentor shall at such meetings sign or approve the Intern's duly-completed Log Book.

3.2.2 An Intern shall on the completion of his or her Internship compulsorily submit a copy of the Log Book in electronic form for the Firm's records; provided that and notwithstanding the provision of Clause 3.2.3 below, the Firm shall not issue its official recommendation letter in respect of an Intern who does not submit a satisfactorily completed Log Book.



- 3.2.3 An Intern shall, not later than 1 week, following the completion of his or her Internship submit his or her satisfactorily completed Log Book to the Head of Administration.
- 3.2.4 The Head of Administration shall not later than 2 weeks after the completion of an Intern's Internship, issue the Intern with the Firm's official recommendation letter that shall be signed by the Head of Administration and the Intern's mentor.

#### Section 4: GOVERNANCE

- 4.1 **Responsibility:** The Head of Administration shall have the responsibility of the implementation of this Policy.
- 4.2 **Monitoring and Control:** The Board of Directors shall oversee the implementation of this Policy.
- 4.3 **Records Keeping & Management:** The Head of Administration shall, for the purpose of this Policy, maintain the following documents and records, in both hard and electronic copies:
  - 4.3.1 Internship Waiting List
  - 4.3.2 Log Books
  - 4.3.3 Duplicate copies of Official Recommendation Letter
- 4.4 **Change Management:** This Policy shall only be amended by a majority decision of the Board of Directors.

This Policy and Processes were approved by the undersigned on June 29 2016:

  
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Director

  
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Director