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SAICA
THE SOUTH AFRICAN INSTITUTE OF CHARTERED ACCOUNTANTS
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SAICA GROUP
CONTINUING PROFESSIONAL DEVELOPMENT (CPD)
Policy

Document control

Managed by	Head: Accountant of the Future
Policy Owner	Executive Director: Capabilities and Endorsements
Policy Sponsor (if different from owner)	Executive Director: Capabilities and Endorsements
Final approval by SAICA Board	15 April 2026
Next review date	December 2026
Version	5.0
Status	Approved

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1. Introduction & Purpose

1.1. The SAICA Constitution (Constitution) mandates the institute to *"support lifelong learning in order that the Profession remains relevant in all services that its Members and Associates provide"*[1]. The Constitution requires that SAICA *"encourage Members and Associates to continuously enhance their professional and business knowledge and skills; and provide, establish and conduct life-long learning programmes where appropriate"*[2] All members and associates of SAICA are required to comply with the SAICA Code of Professional Conduct[3] which sets out its fundamental principles of ethics. This Policy addresses specifically the following fundamental principle:

"(c) *Professional Competence and Due Care – to:*

> *i. Attain and maintain professional knowledge and skill at the level required to ensure that a client or employing organisation receives competent professional service, based on current technical and professional standards and relevant legislation…*"

1.2. SAICA has defined a CA(SA) as: *"A responsible leader, who behaves ethically and creates sustainable value for a wide range of stakeholders. Using integrated thinking to interpret, analyse and evaluate financial and non-financial information, this enables them to influence others and support impactful decision-making, thereby contributing meaningfully to the economy and to society."*

1.3. SAICA has defined an AGA(SA) as: *"Managers who behave ethically and who drive operational excellence and bridge the day-to-day operational and financial expertise of the operational employees with the executive and strategic leadership."*

1.4. SAICA has defined a AT(SA) as:*" Functional, front-line operational employees within the organisation who have a practical, solid foundation in accounting, finance and business practice. An AT(SA), at point of entry into the should demonstrate ethical behaviour, professional competence and the potential to be competent, confident and skilled in accounting, finance and business that helps to improve organisational effectiveness and productivity."*

1.5. CAs(SA), AGAs(SA) and ATs(SA) are required to maintain and develop competencies required of them for their role and in line with the guidelines provided on the post qualification competency frameworks based on roles.

1.6. This Policy sets out the principles adopted by SAICA and the responsibilities and obligations of members, associates and SAICA, in respect of Continuing Professional Development (CPD).

[1] Paragraph 4.1.3 of the Constitution (Approved 26 May 2022).
[2] Paragraph 4.1.3.5 and 4.1.3.6 of the Constitution (Approved 26 May 2022).
[3] Paragraph 110.1A1 of the SAICA Code of Professional Conduct (2021 Edition)

1.7. This Policy also sets out to demonstrate SAICA's commitment as an IFAC member body to the requirements of International Education Standard 7 (IES7).

1.8. The CPD Policy must be read in conjunction with the By-Laws. Members are informed annually of declaration submission dates which are set by the SAICA compliance unit. Attention is drawn to paragraph 26.8 of the By-Laws which stipulates the timing of the submission of declarations as follows:

1.8.1 "The Board shall send a notice to any Member who has not complied with the Institute's Continuing Professional Development Policy within a period of 4 (four) months from the date on which reporting that Member's compliance with the policy became due, reminding him or her that he or she is not in compliance".

1.8.2 The power and duty to send out notices has been delegated to the Member compliance unit by the Board.

2. Definitions

2.1. In this Policy the terms set out hereunder shall have the following meaning:

2.1.1. **"Associate"** means the two associate designations of SAICA, namely Associate General Accountant (SA) [*(AGA(SA)]* and Accounting Technicians (SA) *[AT(SA)]*;

2.1.2. **"Board"** means the SAICA Board who are ultimately responsible for the approval of this CPD policy;

2.1.3. **"Career break**" means when a member or associate who retains their membership and is not professionally active for a period of more than nine (9) months and for the reasons below is unable to fulfil all the obligations of this policy (refer ***paragraph 5.1.11***). It includes persons who are:

2.1.3.1.1. On extended parenting leave (greater than 9 months); or

2.1.3.1.2. Cannot comply with the CPD requirements due to them being medically unfit[4] as supported by a current medical certificate; or

2.1.3.1.3. Other circumstances to be reviewed on a case-by-case basis;

2.1.4. **"Chartered Accountant**" means a person who has satisfied the requirements for membership pursuant to the By-laws and who has been granted membership of the Institute and may use the CA(SA) designation;

2.1.5. **"Continuing Professional Development" (CPD)** means the process of ongoing learning and development and maintenance of professional competence as required for the specific role of each member and associate*; International Education Standard 7 defines CPD as: "CPD is a continuation of Initial Professional Development (IPD), the learning and development through which aspiring professional accountants first develop competence leading to performing the role as a professional accountant. CPD is learning and development that takes place after IPD, and*

[4] '**Medically unfit**' means a person is unable to perform a task or duty because of a medical condition, either physical or mental, as certified by a legally qualified and registered Medical Practitioner.

that develops and maintains professional competence to enable professional accountants to continue to perform their roles competently.";[5]

The SAICA By-Laws defines CPD as: "Continuing Professional Development, which inter alia, includes the maintenance of professional competence which requires a continuing awareness and an understanding of relevant technical, professional and business developments. CPD enables a Member and/or Associate to develop and maintain the capabilities to perform competently within the professional environment as required by the Institute (as a Member and/or Associate) and/or by a Regulator (as a Tax Practitioner / Business Rescue Practitioner)"

2.1.6. **"Competence"** means the demonstration and application of knowledge, skills, values, attitudes and behaviours;

2.1.7. "**Compliance with this policy**" means compliance with all policy statements and responsibility statements for members as set out in para 5 below and as evidenced through, amongst others, submission of an annual declaration (where applicable) or, if and when requested, submission of the CPD reflective learning plan for monitoring purposes;

2.1.8. **"Compulsory Continuing Professional Development (CPD)"** means the requirement to address specific competence area as defined by SAICA from time to time that requires members and associates to both reflect on the need for and undertaking or activities;

2.1.9. **"IES"** means the International Federation for Accountants (IFAC) defined International Education Standards;

2.1.10. "**Initial Professional Development Committee**" (IPDC) is the prescribed Board committee responsible for the development and review of the CPD Policy;

2.1.11. **"Lifelong learning"** means the attitude and process of continuing to learn and develop throughout one's professional career;

2.1.12. "**Medically incapacitated**" means a medical situation where a member or associate, due to ill health or injury renders them temporarily unable to meet or complete their CPD declaration;

2.1.13. **"Member"** for the purpose of this policy refers to both CAs(SA) and Associates (AGAs(SA) and ATs(SA));

2.1.14. **"Non-compliant"** means a member who does NOT comply with all policy statements and responsibility statements for members as set out in ***paragraph 5*** below;

2.1.15. "**Output-based measure**" means a method of measuring what learning has taken place by requiring members and associates to demonstrate, by way of (learning) outcomes, that they have developed and maintained professional competence relevant to their role;

2.1.16. "**Professionally Active"** means performing any function included but not limited to the following, whilst being a member of SAICA and holding a SAICA Accredited Designation:

2.1.16.1. performing an audit, review or other assurance engagement governed by standards of professional practice published by SAICA or any similar body or corresponding standards established in a jurisdiction outside South

[5] As defined in the IES.

Africa, or issuing an auditor's report, a review engagement report, or any other assurance report in accordance with such standards;

2.1.16.2. issuing any other certification, declaration, opinion, conclusion or report with respect to the application of financial reporting and accounting standards published by SAICA or any similar body or other South African standards published by SAICA, or corresponding standards established in a jurisdiction outside South Africa;

2.1.16.3. providing or offering to provide public accounting services or other related regulated services to the public;

2.1.16.4. Board members and Committee members, directors, officers, or senior employees able to provide services where they exert significant influence over, and make decisions regarding, the acquisition, deployment and control of the employing organisation's human, financial, technological, physical and intangible resources - *in any role. SAICA members who are directors of dormant or inactive companies are not considered professionally active as they do not exert significant influence over decisions;*

2.1.16.5. an employee, contractor, personal service provider, partner, director (executive or non-executive), owner-manager or volunteer providing services in areas such as commerce & industry, services, the public sector, education, the not-for-profit sector, or in regulatory or professional bodies;

2.1.16.6. Compilation engagement;

2.1.16.7. Tax and related services;

2.1.16.8. Management Consultant; and

2.1.16.9. Charitable service or volunteering services (paid or unpaid) where advice is offered or where public monies are being handled and managed;

2.1.17. **"Professional Competence"** means:

2.1.17.1. the ability to perform a specific role to a defined standard. Professional competence goes beyond knowledge of principles, standards, concepts, facts, and procedures; it is the integration and application of (a) professional values and attitudes (b) enabling acumens and (c) technical competence; and

2.1.17.2. Professional Competence is defined in the Code of Professional Conduct as:

- attain and maintain professional knowledge and skill at the level required to ensure that a client or employing organisation receives competent professional service based on current technical and professional standards and relevant legislation; and
- Act diligently and in accordance with applicable technical and professional standards.

2.1.18. **"Reflective Learning Plan"** means the documented plan whereby a member or associate regularly performs the three steps of (1) planning, (2) doing, and (3) reflecting to record their learning and development plans and

activities both as a means of demonstrating their commitment to lifelong learning and recording the necessary activities undertaken to remain professionally competent:



2.1.19. **"Relevant CPD Activities"** mean those activities that will assist a member or an associate in the ongoing demonstration of professional competence for their role. Activities will vary from formal activities (further qualifications, formal courses where some type of certification is awarded either in respect of attendance or competence, etc) to informal activities (reading, podcasts etc). Activities will also vary with the stage at which a member or an associate is in their career and for example whether someone is on a career break or not;

2.1.20. **"SAICA Accredited Designation"** means Chartered Accountant and SAICA's Associate designations;

2.1.21. **"SAICA"** means The South African Institute of Chartered Accountants and its various business units within who are responsible for the implementation of all aspects of this Policy; and

2.1.22. **"Services"** means the action of assisting or performing work for someone or an entity.

3. Scope & Application

3.1. The Policy applies to all SAICA members and Associates; and

3.2. SAICA Members who are over the age of seventy **and** who are no longer professionally active are referred to ***paragraph 5.2 and 5.3*** for their specific responsibilities**.**

3.3. SAICA Members who are no longer professionally active are referred to paragraph 5.3 for their specific responsibilities

4. Policy Statements

4.1. Lifelong learning is one of the specifically identified professional values and attitudes in the SAICA competency framework applicable to both pre- and post-qualification and is one of the key attributes required of professionals to remain relevant for the roles they undertake. SAICA is committed to measure lifelong learning through this Policy and the below Policy Statements.

4.1.1. **Policy statement 1:** New members of SAICA are required to comply with this policy immediately upon being registered as a member of SAICA.

4.1.2. **Policy Statement 2**: Members must develop and maintain Professional Competence relevant to their unique current and possible future roles.

4.1.3. **Policy Statement 3:** Members must take responsibility for reflecting on and undertaking relevant CPD activities which will develop the Professional Competence required to remain competent in their unique current and possible future roles.

4.1.4. **Policy Statement 4:** Members must take responsibility for recording their required development areas and related CPD activities on a Reflective Learning Plan to demonstrate that the relevant and appropriate learning activities for the particular circumstances are undertaken. Such Reflective Learning Plans must be retained for a period of three calendar years.

4.1.5. **Policy Statement 5:** In the event of a Member alleging to be not professionally active the onus of proving such will be placed on the Member.

4.1.6. **Policy statement 6**: Compulsory areas for CPD may be determined from time to time by SAICA and will be published formally through a circular.

4.1.7. **Policy statement 7:** All Members who are non-compliant with the CPD policy shall be referred to the Member Discipline Department for further action.

4.1.8. **Policy statement 8:** Standard sanctions for non-compliance by Member with this policy shall be determined by the Board and published in SAICA's By-laws.

5. Responsibilities of Members

5.1. **Applicable to Professionally Active Members**

All SAICA Members who are professionally active are required to:

5.1.1. **Plan and review:** An output-based measurement approach shall be followed in respect of measuring learning activities that maintain and develop Professional Competence by recording and reflecting on suitable learning and development activities on an annual **Reflective Learning Plan**;

5.1.2. **Undertake:** Relevant CPD Activities (refer definition above) annually in order to remain professionally competent for the roles they are undertaking;

5.1.3. **Undertake**: Compulsory CPD as directed by SAICA from time to time and which will be communicated to Members in a SAICA circular;

5.1.4. **Submit** an annual declaration to SAICA, reporting on their compliance with this Policy;

5.1.5. **Submit** a Reflective Learning Plan to SAICA when required to do so through SAICA's monitoring process;

5.1.6. Members who register their membership five (5) years or more after qualifying **or** wish to have their membership reinstated after an absence of three (3) years or more are required to submit a declaration similar to the annual declaration as well as a Reflective Learning Plan in order to demonstrate to SAICA that they are up to date and professionally competent for the role they intend to perform;

5.1.7. Members who are also **members of other professional bodies through a formal reciprocity agreement (reciprocal membership agreement)** or a pathways to membership agreement may elect to satisfy the CPD requirements and obligations relating to that professional body's CPD policy[6]. **Members who select this option are required to declare this on SAICA's annual declaration form;**

5.1.8. Members who are also Members of other professional bodies with whom SAICA does not have a formal reciprocity agreement or a pathways to membership agreement must satisfy SAICA's CPD requirements and obligations**;**

5.1.9. Members who **are Members of regulatory bodies other than SAICA (For example but not limited to Tax Practitioners and Business Rescue Practitioners)** and who are required to fulfil certain additional requirements set out by an external regulator operating in the specialist area in which the Member is working, must take responsibility for satisfying the obligations for continued registration with this regulator / oversight body. In some cases, this may require the submission of verifiable evidence, additional reporting or submissions of declarations to SAICA. **It is the Members' responsibility to meet both SAICA and the regulators requirements;**

5.1.10. Members who are Tax Practitioners and Business Rescue Practitioners are required to upload their verifiable evidence as part of the SAICA annual declaration. Submission of the annual declaration will not be possible unless all evidence has been uploaded; and

5.1.11. Members who are on a **Career Break** are required to declare this in the annual CPD declaration. Such Members will not be required to complete the same level of CPD activities expected of him/her in terms of this policy, but the Members will be expected to remain aware of changes within the profession or within the business sector within which the Members works [this could be done through reading relevant publications].

5.1.12. Members who are medically incapacitated and are unable to complete their annual CPD declaration can have a suitable representative submit a medical certificate indicating the extent of the medical incapacitation.

5.1.13. Members, or their suitable representative, who indicate they are medically incapacitated on a recurring basis for two or more consecutive years may be referred to the PCC for a Fit and Proper enquiry.

[6] See SAICA website for a list of bodies

5.2. **Members who are seventy (70) years old and who are no longer professionally active** are:

5.2.1. required to confirm to SAICA[7] in writing if they are no longer professionally active (if applicable). *[SAICA is to facilitate this process by contacting members who reach this age];*

5.2.2. **not required to do anything further in respect of this policy**. For the sake of clarity this means that once such declaration is made the Members need not (1) undertake CPD activities, (2) complete and submit an annual declaration or (3) maintain an annual reflective learning plan; and

5.2.3. advise SAICA immediately if they do subsequently become professionally active. *[In such cases, members who are over seventy and become professionally active are required to comply with the remaining provisions of this policy.]*

5.3. **Other members who are not professionally active:**

5.3.1 Members who are younger than 70 and are not professionally active, are required to confirm this in writing to SAICA and the above requirements would apply to them.

6. SAICA Roles & Responsibilities

6.1. **The Learning and Development Unit will:**

6.1.1. Determine compulsory areas for CPD and published these from time to time through a SAICA Circular;

6.1.2. Regularly review local and international trends in learning and development as it relates to adult learning, lifelong learning and continuing professional development policies;

6.1.3. Develop guidance for the implementation of the CPD policy for members;

6.1.4. Assist in developing a communications plan for the implementation of the CPD policy for members;

6.1.5. Review the CPD policy every three years; and

6.1.6. Together with the IPD Committee, recommend changes to the CPD policy to the SAICA Board.

6.2. **The Member Engagement Unit will:**

6.2.1. Assist in developing a communications plan for the implementation of the CPD policy for members; and

6.2.2. Regularly communicate with members through various engagements on the CPD policy**.**

6.3. **The Brand Unit will:**

6.3.1. Develop a communications plan annually with input from the Compliance, Member Engagement and Learning and Development units; and

6.3.2. Undertake regular communication with members through various engagements on the CPD policy.

[7] SAICA is required to find effective methods of obtaining this confirmation from such members

6.4. **The Membership Unit will:**

6.4.1. Require submission of a reflective learning plan for all Members who:

6.4.1.1. Register more than five (5) years after qualifying; and

6.4.1.2. Request re-instatements with a lapse period over three (3) years.

6.5. **The Member Compliance Unit will:**

6.5.1. Establish and implement processes and procedures related to monitoring of CPD;

6.5.2. Regularly communicate expectations on CPD compliance to members;

6.5.3. Annually monitor Members' activities on the annual Reflective Learning Plans;

6.5.4. Annually monitor Members' compliance with this Policy;

6.5.5. Annually monitoring activities on a sample of Members' by reviewing selected reflective learning plans. *[The size of the sample to be monitored will be dependent on developments in the profession, the risk profile of certain Members of the profession and other relevant industry developments.]*;

6.5.6. Manage and follow up on the annual declarations to be submitted by Members;

6.5.7. Send notices to Members reminding them of CPD non-compliance;

6.5.8. The Member Compliance Unit, with input from Management, will exercise discretion as to whether non-compliance with the CPD Policy should be addressed via a rehabilitative programme or whether the non-compliance should be referred to the Member Discipline Unit for processing of a complaint against the member. Where a non-compliant member has been offered a rehabilitation programme and either chooses not to participate therein or fails to participate timeously, then the member will be referred to Member Discipline.

6.5.9. Communicate annually to key stakeholders on the results on annual compliance; and

6.5.10. Establish and maintain a list of Members to whom this Policy does not apply and who are therefore not required to submit an annual declaration. *[That is Members over the age of seventy and who are no longer professionally active.]*

6.6. **Member Discipline unit will:**

6.6.1. Take the necessary action and sanctions against Members who have not complied with the CPD policy; and

6.6.2. Determine and implement standard sanctions for non-compliance in conjunction with the relevant committees and disciplinary panels for approval by the SAICA Board.

7. Reporting

The Compliance unit will report non-compliance of this Policy to the Member Discipline Department, where appropriate.

8. Effective Date & Approval

9. This Policy shall be approved by the SAICA Board; shall come into effect on the date of approval by the SAICA Board and shall be applicable from the 2026 CPD compliance period (1 January 2026 to 31 December 2026) onwards.**Review of Policy**

9.1. This Policy will be reviewed every 3 years or as required, in order to ensure that the terms are current, fair and representative of relevant corporate and industry conditions.

9.2. This Policy shall be reviewed by the Board prescribed Education Committee (the IPDC) and shall be recommended first to the Education and Assessment Committee by the IPDC and thereafter to the Board for consideration and, if appropriate, approval.

9.3. The Learning and Development Unit is responsible for maintaining and revising this Policy.

9.4. SAICA reserves the right to change this Policy at any time, without prior notice and will communicate such changes to all affected.

POLICY SIGN-OFF AND OWNERSHIP DETAILS

Policy Title	Continuing Professional Development Policy
Review Date	December 2026
Related Legislation Applicable	Non-Profit Organisation Act, Auditing Profession Act, Companies Act and Tax Administration Act.
Related Policies, Procedures, Guidelines, Standards, Frameworks	IFAC Education standards – IES 7 SAICA Constitution SAICA By Laws SAICA Code of Professional Conduct
Replaces	CPD Policy V4.0
Policy Owner	Executive: Capabilities and Endorsements
Policy Sponsor (if different from Policy Owner)	n/a
Application	SAICA Members and Associates
Functional Owners	Accountant of the Future
Status	Approve
Final Approval by	Board
Approval Date	15 April 2026
Version	5.0

Sign-off:
The following party is a signatory to the content of this policy:
Signed by the Chairman of the Board



Chairman of the Board

Date: 15 April 2026

Revision History

Version	Date	Revision Description & Summary of Changes (for audit trail purposes) **Note:** **The Change Risk Management process must be followed where significant changes are made to this policy.**	Policy Owner & Policy Sponsor
5.0	15 April 2026	• Administrative changes proposed to assist member compliance	Head: Accountant of the Future
4.0	28 March 2023	• Revised format to meet SAICA required formats • Additional clarification provided in respect of career breaks • Members over 70 who are not professionally active • Definition of professionally active	Executive: Learning and Development & Executive Director: Learning, Development & National Imperatives
3.0	1 January 2021	Reviewed and updated.	Executive: Learning and Development & Executive Director: Learning, Development & National Imperatives
2.0	27 September 2018	Final IPD comments included, and version is ready to be presented to the SAICA Board for approval.	Executive: Learning and Development & Executive Director: Learning, Development & National Imperatives
1.2	2018	IPD Committee feedback incorporated.	Executive: Learning and Development & Executive Director: Learning, Development & National Imperatives
1.1	2018	Reviewed and updated.	Executive: Learning and Development & Executive Director: Learning, Development & National Imperatives
1.0	2018	First draft developed.	Executive: Learning and Development & Executive Director: Learning, Development & National Imperatives

End of Policy