SAICA
DIFFERENCE MAKERS™

THE SAICA 2026 ANNUAL COMPLIANCE DECLARATION AND MONITORING PROCESS

1. The 2026 Annual Compliance Declaration process will commence in October/November 2026, with the monitoring process scheduled to begin in February 2027. Members and Associates are required to complete and submit their annual declaration by **31 January 2027.** Please note that, immediately following the declaration submission deadline, SAICA will select a sample of Members and Associates for the 2026 compliance monitoring process. If selected, Members and Associates will be required to submit either a Reflective Learning Plan or a Letter of Good Standing to confirm their compliance with the SAICA Continuing Professional Development (CPD) requirements or the CPD requirements of another recognised professional body.

2. Please refer to the SAICA CPD Policy page for more information on the compliance requirements applicable to Members and Associates.

Proposed timelines for 2026 and 2027:

3. The proposed timelines for the 2026 annual compliance declaration and monitoring process are set out below.

   Note: The dates provided below are planned dates and may be subject to change. Should any changes be necessary, SAICA will communicate the revised dates accordingly. Members and Associates are reminded that it remains their responsibility to review all communication issued by SAICA for any change of dates and to contact the SAICA Member Compliance team should they require any clarification regarding any dates, requirements, or processes.

August 2026: Update of personal details and CPD requirements

4. Members and Associates must ensure that the personal details on their SAICA profiles are accurate and up to date. Maintaining current contact information is essential to ensuring that all important communications, notices, and updates issued by SAICA are received. Members and Associates can update their details at any time via the SAICA Member Portal

5. The **SAICA CPD policy** sets out the following responsibilities and obligations for Members and Associates in respect of Continuing Professional Development:

5.1 **Definition of Professionally Active (as per paragraph 2.1.16. of the CPD Policy)** means performing any function included but not limited to the following, whilst being a member of SAICA and holding a SAICA-Accredited Designation:

5.1.1. 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 Africa, or issuing an auditor's report, a review engagement report, or another assurance report in accordance with such standards;

5.1.2. 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;

5.1.3. Providing or offering to provide public accounting services or other related regulated services to the public;

5.1.4. 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;

5.1.5. 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;

5.1.6. Compilation engagement;

5.1.7. Tax and related services;

5.1.8. Management Consultant; and

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

5.2. Being professionally active is not only limited to people working in audit, accounting or professional practice but is expanded to include Members or Associates who working across a broad range of professions, industries, and sectors. It is not limited only to the definition in the SAICA Code of Professional Conduct, given the evolution of job roles and the changing nature of work, the definition is broader than that contained in the SAICA Code of Professional Conduct.

A Member or Associate will be regarded as professionally active where they apply, utilise, or draw upon their professional knowledge, skills, competence, judgement, or experience in any capacity. This includes paid and unpaid activities, such as volunteer roles, leadership positions, advisory engagements, community involvement, and other activities where professional expertise is applied or where views and opinions are expressed based on professional knowledge and experience.

5.3. **Career break** means a member or associate who retains their membership and is not professionally active for a period of more than nine (9) months. It includes persons who are:

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

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

5.3.3. Other circumstances to be reviewed on a case-by-case basis by the Member Compliance unit.

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.

5.4. **Members and Associates who are on a career break** are required to declare as such on annual declaration. During the period of their career break, they are expected to remain aware of changes within the profession or the business sector in which they work. This may be achieved through activities such as reading professional journals, industry publications, technical updates, or other relevant materials.

Such Members or Associates are required to record their learning activities in a reflective learning plan and they will not be expected to complete the same level of CPD activities expected of him/her in terms of the CPD policy.

5.5. **Members and Associates who are not professionally active** are required to confirm as such on the annual declaration. This section must be read in conjunction with the definition of professionally active above at paragraph 5.1.

5.6. **Members and Associates who have reached the age of seventy (70) or older and who are no longer professionally active** are required to confirm on the declaration that this is the case. This means that once such a declaration is made, they need not (1) undertake CPD activities, (2) complete and submit an annual declaration or (3) maintain an annual reflective learning plan. Members and Associates need to advise SAICA immediately if they do subsequently become professionally active (in such cases, Members and Associates who are 70 years or older and become professionally active again are required to comply with the provisions of the CPD policy).

5.7. Members and Associates 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 the regulatory body (example SARS for Tax Practitioners and CIPC for Business Rescue Practitioners). It is the Members or Associates' responsibility to meet both SAICA and the other regulatory bodies' requirements.

5.8. All other Members and Associates must meet the CPD requirements. If you have registered for the first time as a CA(SA), AGA(SA) or AT(SA) during the 2026 calendar year, you are still required to submit an annual declaration and keep a record of your CPD in a reflective learning plan, which would need to be presented if you are selected for monitoring. Members are required to retain their reflective learning plan for a period of 3 calendar years.

5.9. SAICA retains the right to identify specific areas of CPD that are compulsory for all Members and Associates. One such compulsory area is "Ethical values and attitudes" which is a critical competency area communicated in circular 02/2021- compulsory ethics reflection. Members and Associates must specifically address this competency area in their reflective learning plan. The plan should

- Assess and reflect on the extent to which they meet the required ethical competencies
- Identify any gaps in competence
- Record the learning and development activities needed to maintain or improve their ethical competence.

6. For the 2026 calendar year, Members and Associates must complete their CPD requirements during the period **1 January 2026 and 31 December 2026**. Members and Associates need to ensure that they fully understand their CPD obligations and are on track to comply by 31 December 2026. It is important to note that no extensions granted will be granted for meeting these requirements.

7. All Members and Associates are responsible for remaining informed of the SAICA By-laws and the Code of Professional Conduct. As part of the annual declaration process, Members and Associates are required to indicate how they remained informed during the reporting period, including the reasonable steps taken to familiarise themselves with any applicable amendments. Members and Associates are also expected to remain abreast of future amendments to the SAICA By-laws and the Code of Professional Conduct.

Some of the SAICA CPD learning activities you can undertake to attain CPD

8. eVolve link to the 2026 SAICA Roadshow: Proposed Amendments to the SAICA By-laws

   - https://evolve.saica.co.za/course/view.php?id=1179

9. eVolve link to the SAICA Code of Professional Conduct Refresher Course (CPD hours: 4 hours)

   - https://evolve.saica.co.za/course/view.php?id=1201

10. eVolve link to the ***Complimentary 2026 Techtalk*** series (CPD Hours: 2 hours)

    - https://evolve.saica.co.za/course/index.php?categoryid=212

    Book to attend upcoming live ***Complimentary 2026 Techtalk*** events (CPD Hours: 2 hours) using this link:

    - https://my.saica.co.za/event-and-seminar/event-details/?id=1c08cd3a-45c9-f011-bbd3-7c1e528808c0

11. eVolve link to the ***Tax in Practice*** series (CPD Hours: 2 hours)

    - https://evolve.saica.co.za/course/index.php?categoryid=205

    Book to attend upcoming live ***Tax in Practice*** events (CPD Hours: 2 hours) using this link:

    - https://my.saica.co.za/event-and-seminar/event-details/?id=1b8d5a2c-d8ca-f011-bbd3-7c1e528808c0

12. eVolve link to the ***Ethics in Practice*** series (CPD Hours: 2 hours)

    - https://evolve.saica.co.za/course/index.php?categoryid=208

    Book to attend upcoming live ***Ethics in Practice*** events (CPD Hours: 2 hours) using this link:

- https://my.saica.co.za/event-and-seminar/event-details/?id=e16c58e1-83c4-f011-bbd3-6045bdddb9df

October/ November 2026: Annual Compliance Declaration Annual Declaration Deadline

13. SAICA will issue a notice requesting Members and Associates to complete and submit the 2026 Annual compliance declaration form by **31 January 2027.** The declaration form will be accessible on the SAICA Member Portal.

14. Once the declaration becomes available, SAICA will provide guidance and instructions on how to submit the annual compliance declaration through the Member Portal.

February 2027: CPD Monitoring Requirements and Deadline

15. SAICA will send a monitoring notice to Members and Associates who are selected for monitoring. If selected, you will be required to upload the requested supporting evidence through the **SAICA Member Portal**. All requested documentation must be uploaded by the due date of **Friday, 26 February 2027**. Failure to submit the required evidence by the deadline may affect your compliance status.

16. The steps on how to submit/ upload the required evidence on the SAICA Member Portal will be communicated. Please note that no evidence can be uploaded after deadline date of **Friday, 26 February 2027**.It is therefore essential to ensure that all required documentation is submitted before the closing date.

February/March 2027: CPD reflective learning plan and letter of good standing Verification

17. SAICA will be reviewing the reflective learning plan and Letter of Good Standing submitted by the Members and Associates to verify compliance with the CPD requirements and to address issues relating to the supporting documents provided.

Please log in to the **SAICA Member Portal** to log queries relating to the CPD policy requirements.

The SAICA Member Compliance Team

30 July 2026