

QUALIFYING AS A CA(SA) IF YOU ARE A MEMBER OF ANOTHER PROFESSIONAL ACCOUNTANCY BODY

If you are a qualified member of another professional accountancy body, you may be eligible to register with The South African Institute of Chartered Accountants (SAICA) as a Chartered Accountant(SA) (CA(SA)). We offer various routes to membership, including through:

A. Reciprocal Membership Agreements (RMA):

- 1) Chartered Accountants Australia and New Zealand (CAANZ)
- 2) Chartered Accountants Ireland (CAI)
- 3) CPA Canada (CPAC)
- 4) Hong Kong Institute of Certified Public Accountants (HKICPA)
- 5) Institute of Chartered Accountants of England and Wales (ICAEW)
- 6) Institute of Chartered Accountants of Scotland (ICAS)

B. Mutual Recognition Agreements (MRA):

- 1) Eswatini Institute of Accountants (EIA)
- 2) Institute of Chartered Accountants of Namibia (ICAN)
- 3) Institute of Chartered Accountants of Zimbabwe (ICAZ)
- 4) Lesotho Institute of Accountants (LIA)

C. Pathway to Membership Agreements:

- 1) [American Institute of Certified Public Accountants \(AICPA\)](#)
- 2) [Chartered Institute of Management Accountants \(CIMA\)](#)
- 3) [Institute of Certified Public Accountants of Kenya \(ICPAK\)](#)
- 4) [Institute of Chartered Accountants of England and Wales \(ICAEW\) through their Pathways Route](#)
- 5) [Institute of Chartered Accountants of India \(ICAI\)](#)

D. Other professional bodies

Any other professional bodies

For general enquiries about the information in this document: Adri Kleinhans adrik@saica.co.za

DEFINITIONS

Home body means the body through which the designation of the applicant to SAICA was first obtained by meeting all of the body's education, training (formalised practical experience) and examination requirements.

Normal pathway means -

- One which is completed through the education and training route of the professional body; or
- One which is completed under approved credit or other scheme arrangements that does not include exemption from the final qualifying examination of the certification.

Member in good standing means that

- the name of the Member is on the register of Members and that he or she has not been suspended from membership;
- the Member has complied with the CPD requirements;
- there are no proceedings to remove the name of the Member from the Register or to suspend him or her from membership; and
- the Member is up to date with all amounts owed by him or her to the Institute;

Relevant post-qualifying experience means experience that involves the use of accounting, attest, management advisory, financial advisory, tax, or consulting skills. The experience may be from employment in public practice, private industry, non-profit, or government.

C. PATHWAYS TO MEMBERSHIP AGREEMENTS

1. A Pathways to Membership Agreement is one where additional requirements need to be completed before registering with SAICA as a CA(SA).
2. As a member of one of the bodies listed below, you can register with SAICA as a CA(SA) only after completing certain further education, training or examination requirements which vary from body to body:

Full name	Short name	Designation	Comments
1) American Institute of Certified Professional Accountants	AICPA	Certified Public Accountant	See paragraph 3.1.for details on the qualifying process
2) Chartered Institute of Management Accountants	CIMA	Associate Chartered Management Accountant	See paragraph 3.2 for details on the qualifying process
3) Institute of Certified Public Accountants of Kenya	ICPAK	Certified Public Accountant	See paragraph 3.3 for details on the qualifying process
4) Institute of Chartered Accountants of England and Wales <u>through their Pathways Route</u>	ICAEW (Pathways)	Chartered Accountant	See paragraph 3.4 for details on the qualifying process
5) Institute of Chartered Accountants of India	ICAI	Chartered Accountant	See paragraph 3.5 for details on the qualifying process

QUALIFYING AS A CA(SA) IF YOU ARE A US CPA

1. Eligibility requirements

To register with SAICA as a CA(SA) you need to:

- a) Be a licensed CPA in good standing with a State Board;
- b) Have a baccalaureate or higher degree conferred by a college or university acceptable to a State Board and have met the applicable semester hour requirement at the time of licensure;
- c) Have passed the Uniform CPA Examination;
- d) Have completed all relevant US state law experience requirements prior to licensure;
- e) Be in compliance with the CPE requirements of your State Board; and
- f) Have gained an additional 24 months of experience after obtaining licensure from a State Board. This does not have to be audit experience, and experience in the US is acceptable to meet this requirement.
- g) Provide evidence that you meet the eligibility requirements in the form of a Letter of Good Standing from a State Board in support of your application. The Letter of Good Standing must be dated not more than three months prior to the date of application and must confirm that you meet the requirements set out in paragraphs a), b), c), d) and e) above.
- h) Submit an application to the SAICA Recognition Panel.
 - (i) The Panel will, by means of an interview with the applicant and evaluation of the application, evaluate whether or the applicant meets the competency requirements of the SAICA Competency Framework, in which case membership of SAICA may be granted.
 - (ii) If the applicant does not meet the competence requirements, he/she may resubmit an application no earlier than 12 months from the original interview date. Candidates will be permitted three submissions to the SAICA Recognition Panel over six calendar years

The following information must be provided to the Recognition Panel:

- (i) A covering letter, indicating why the applicant is seeking registration with SAICA
- (ii) Proof of academic qualifications;
- (iii) Details of work experience:

Applicants need to describe the experience they have gained, in chronological order. For each position they have held, the following must be included:

- The name of the company;
- The nature of the business;
- The size of the organisation and where the applicant sits/sat within the organisation;
- The applicant's own job description: a summary of the main role and responsibilities, including -
 - line management responsibility;
 - the nature of the work undertaken in the role; and
 - dates and time periods covered.

(iv) Self-assessment of competence by the applicant:

Applicants are required to demonstrate that they –

- Have gained experience across a range of competencies;
- Have gained a sufficient depth of experience in the prescribed competencies.

Applicants must please use the [template](#) provided to present information about their experience.

Applicants should ensure that their submission only refers to information in the public domain and does not breach professional confidentiality. Their submission should not refer to individuals by name or make references which could make individuals easily identifiable.

Applicants need to ensure that their submission is of a high standard and reflects the quality of work they would submit professionally.

(v) Evidence from employers and associates:

It is important that the Portfolio of Work is corroborated. This is to ensure the integrity of all submissions. Note that corroborators do not have to be CAs(SA).

Corroboration must be on a letterhead and must be included in the submission. Within the letter, the corroborator must include:

- The corroborator's name, surname and ID/passport number;
- The corroborator's qualification;
- The corroborator's role within the organisation;
- The applicant's name, surname and ID/passport number;
- The applicant's role within the organisation;
- The applicant's relationship to the Corroborator;
- The dates that the applicant were employed;
- Comment specifically on the work the applicant has undertaken;
- A declaration that they are independent from the applicant.

There are various options for seeking a corroborator, depending on the nature of the applicant's work. For example, if the applicant works as a sole practitioner, they should include statements from clients or other professionals who have direct knowledge of the applicant.

(vi) Any other evidence considered by an applicant as relevant and in support of the application.

Applications in respect of paragraph h) above must be submitted to Adri Kleinhans by e-mail to adrik@saica.co.za

With effect from 1 January 2021 a fee of R5 060 (incl VAT) is payable to SAICA in respect of submissions to the SAICA Recognition Panel.

2. Remaining a member

To remain registered with SAICA as a CA(SA) after initial admission, you need to:

- a) Comply with SAICA's or your State Board's CPD obligations; and
- b) Comply with SAICA's Code of Professional conduct.

3. How to apply for registration with SAICA as a CA(SA)

Access the information [here](#) and [here](#).

4. Audit rights

In order to perform audits in South Africa, registration as a Registered Auditor (RA), which is regulated by the Independent Regulatory Board for Auditors (IRBA), is required. Auditing is deemed to be a specialisation which occurs after qualification as a professional accountant. Only professional accountants who have qualified through a professional body accredited by the IRBA may specialise as an RA.

Currently, SAICA is the only professional body accredited by the IRBA for admission as a RA.

Registration as an auditor in the South African context occurs as follows:

- a) Registration with SAICA as a Chartered Accountant (South Africa) (as set out in Appendix 2B);
- b) Successful application for admission as a Registered Auditor (RA).

Together with the application form, applicants are required to submit a brief Curriculum Vitae (CV) detailing their professional history as well as evidence of CPD undertaken for the past three years. Applicants must also submit a brief letter explaining why they are seeking registration with the IRBA.

Applicants joining an existing firm must also submit a letter from the Senior Partner or equivalent of the firm confirming the applicant's position in the firm and their audit proficiency.

IRBA will assess the application and applicants will be required to attend an interview with the IRBA's Proficiency Assessment Panel which includes a focus on the Code of Professional Conduct, governance requirements in South Africa, and Auditing and Accounting Standards.

The application for registration as a Registered Auditor is made on Form 1, which is available on IRBA's [website](#). It should be scanned and emailed to registry@irba.co.za.

CHARTERED INSTITUTE OF MANAGEMENT ACCOUNTANTS

1. Eligibility requirements

To register with SAICA as a CA(SA) you need to:

- a) Have obtained membership of CIMA by complying with its training and examination requirements;
- b) Provide a Letter of Good Standing from CIMA in support of your application. The Letter of Good Standing must be dated not more than three months prior to the date of application and must confirm that:
 - (i) You acquired the full membership status by completing the normal training and education route;
 - (ii) You are a member in good standing; and
 - (iii) You are up to date with CIMA's CPD requirements.
- c) Have gained at least two years' relevant post-qualifying experience after first registering with CIMA as an ACMA¹;
- d) Write and pass the ITC (i.e. will be exempt from the requirement to complete a CTA in order to gain access to the ITC) (<https://www.saica.co.za/LinkClick.aspx?link=472&language=en-US>). Candidates who enter for the exam without a CTA will be permitted two attempts at the ITC over two calendar years, after which they will be required to complete the CTA; and
- e) Complete the following under a SAICA training contract, **either before or after** having successfully completed the SAICA ITC examination:

Post CIMA qualification experience	Amount of SAICA training required
(i) 0 to 5 years	24 months
(ii) 6 to 10 years	Maximum 24 months, but may be less, based on the specific experience of applicant. Note: Once you sign a SAICA training contract with an accredited training office, you will automatically qualify for a reduction from 36 months to 24 months in the contract term, based on your registration with CIMA as an ACMA. Thereafter, the training officer will evaluate you to determine whether you qualify for any further reductions in the contract term.
(iii) More than 10 years	Generally none, but some time served under a SAICA training contract may be required, based on the specific experience of applicant

Note:

- a) If you have previously completed a SAICA training contract, you will not need to meet the requirements outlined in paragraph e) above.
- b) If you have previously completed part of a SAICA training contract, you will need to meet the requirements outlined in paragraph e) above.

¹ This is the date reflected on your CIMA certificate confirming the date you were admitted to CIMA

- c) Applications in respect of c)(iii): This exemption is granted through an assessment process referred to as the Training Equivalence Assessment (TEA).

The Purpose of the TEA

The purpose of the assessment is to enable Candidates to demonstrate that, as a result of learning through work experience, they have mastered the competencies and pervasive qualities that are substantially equivalent to those prescribed for the SAICA Training Programme.

Candidates are required to demonstrate that they have a sound technical knowledge of the competencies.

They are also required to demonstrate that they are able -

- to apply the technical knowledge in an analytical and practical manner;
- to extract from various subjects, the knowledge required to solve multidisciplinary problems;
- in multi-problem situations, to identify and define the problems and prioritise them in the order in which they need to be addressed;
- to evaluate and decide between alternatives, propose practical solutions and understand the role of judgement in this process; and
- to integrate diverse areas of knowledge and skills.

Eligibility

To check if you are eligible to submit a TEA, please click [here](#) to download a Personal Details Form.

TEA Submissions

TEA Submissions are accepted by SAICA from 1 March to 15 March and 1 August to 15 August each year. The results will be made available on the last working day in July and December each year.

Once SAICA has determined that you are eligible to apply for exemption from training, the following Templates for the TEA will be provided to Candidates:

TEMPLATE A: Employment History

TEMPLATE B: Professional Competence Statement (PCS)

TEMPLATE C: An affidavit certifying that the entire submission is the applicant's own work;

TEMPLATE D: A sponsor declaration, and

TEMPLATE E: Declarations from corroborators which cover the whole period of the applicant's employment history.

2. Remaining a member

To remain registered with SAICA as a CA(SA) after initial admission, you need to:

- a) Maintain membership of your home body;
- b) Comply with SAICA's or your home bodies CPD obligations; and
- c) Comply with SAICA's Code of Professional conduct.

3. How to apply for registration with SAICA as a CA(SA)

Access the information [here](#) and [here](#).

4. Audit rights

Registration with SAICA as a CA(SA) does not automatically grant you audit rights in South Africa. If you wish to engage in public practice as a Registered Auditor (RA), you need to contact the Independent Regulatory Board for Auditors at www.irba.co.za.

INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

1. Eligibility requirements

To register with SAICA as a CA(SA) you need to:

- a) Have obtained membership of ICAI by complying with its education, training and examination requirements;
- b) Provide a Letter of Good Standing from the ICAI in support of your application. The Letter of Good Standing must be dated not more than three months prior to the date of application and must confirm that:
 - (i) You acquired the full membership status by completing the normal training and education route;
 - (ii) You are a member in good standing; and
 - (iii) You are up to date with ICAI's CPD requirements.
- c) Have gained at least two years' relevant post-qualifying experience after first registering with ICAI²; and
- d) Write and pass the SAICA APC examination (<https://www.saica.co.za/LinkClick.aspx?link=3405&tabid=472&language=en-ZA>)

OR

- e) Apply for exemption from the APC examination by submitting an application to the SAICA Recognition Panel.
 - (i) The Panel will, by means of an interview with the applicant and evaluation of the application, evaluate whether or the applicant meets the competency requirements of the SAICA Competency Framework, in which case membership of SAICA may be granted.
 - (ii) If the applicant does not meet the competence requirements, he/she will be required to write and pass the SAICA APC examination.

The following information must be provided to the Recognition Panel:

- (i) A covering letter, indicating why the applicant is seeking registration with SAICA
- (ii) Proof of academic qualifications;
- (iii) Details of work experience:

Applicants need to describe the experience they have gained, in chronological order. For each position they have held, the following must be included:

- The name of the company;
- The nature of the business;
- The size of the organisation and where the applicant sits/sat within the organisation;
- The applicant's own job description: a summary of the main role and responsibilities, including -

² This is the date on your letter of good standing indicating when you were enrolled as an Associate Members of the ICAI

- line management responsibility;
- the nature of the work undertaken in the role; and
- dates and time periods covered.

(iv) Self-assessment of competence by the applicant:

Applicants are required to demonstrate that they –

- Have gained experience across a range of competencies;
- Have gained a sufficient depth of experience in the prescribed competencies.

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Applicants need to ensure that their submission is of a high standard and reflects the quality of work they would submit professionally.

(v) Evidence from employers and associates:

It is important that the Portfolio of Work is corroborated. This is to ensure the integrity of all submissions. Note that corroborators do not have to be CAs(SA).

Corroboration must be on a letterhead and must be included in the submission. Within the letter, the corroborator must include:

- The corroborator's name, surname and ID/passport number;
- The corroborator's qualification;
- The corroborator's role within the organisation;
- The applicant's name, surname and ID/passport number;
- The applicant's role within the organisation;
- The applicant's relationship to the Corroborator;
- The dates that the applicant were employed;
- Comment specifically on the work the applicant has undertaken;
- A declaration that they are independent from the applicant.

There are various options for seeking a corroborator, depending on the nature of the applicant's work. For example, if the applicant works as a sole practitioner, they should include statements from clients or other professionals who have direct knowledge of the applicant.

(vi) Any other evidence considered by an applicant as relevant and in support of the application.

Applications in respect of paragraph e) above must be submitted to Adri Kleinans by e-mail to adrik@saica.co.za

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2. Remaining a member

To remain registered with SAICA as a CA(SA) after initial admission, you need to:

- a) Maintain membership of your home body;
- b) Comply with SAICA's or your home bodies CPD obligations; and
- c) Comply with SAICA's Code of Professional conduct.

3. How to apply for registration with SAICA as a CA(SA)

Access the information [here](#) and [here](#).

4. Audit rights

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INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OF KENYA

1. Eligibility requirements

To register with SAICA as a CA(SA) you need to:

- a) Have obtained membership of ICPAK by complying with its education, training and examination requirements;
- b) Provide a Letter of Good Standing from ICPAK in support of your application. The Letter of Good Standing must be dated not more than three months prior to the date of application and must confirm that:
 - (i) You acquired the full membership status by completing the normal training and education route;
 - (ii) You are a member in good standing; and
 - (iii) You are up to date with ICPAK's CPD requirements.
- c) Have gained at least two years' relevant post-qualifying experience after first registering with ICPAK³;
- d) Be a graduate, i.e. a holder of a university degree assessed by the South African Qualifications Authority's Foreign Qualifications Evaluation and Advisory Services as equivalent to a three-year South African Bachelor's degree; and
- e) Write and pass the SAICA APC examination (<https://www.saica.co.za/LinkClick.aspx?link=3405&tabid=472&language=en-ZA>).

OR

- f) Apply for exemption from the APC examination by submitting an application to the SAICA Recognition Panel.
 - (i) The Panel will, by means of an interview with the applicant and evaluation of the application, evaluate whether or the applicant meets the competency requirements of the SAICA Competency Framework, in which case membership of SAICA may be granted.
 - (ii) If the applicant does not meet the competence requirements, he/she will be required to write and pass the SAICA APC examination.

The following information must be provided to the Recognition Panel:

- (i) A covering letter, indicating why the applicant is seeking registration with SAICA
- (ii) Proof of academic qualifications;
- (iii) Details of work experience:

Applicants need to describe the experience they have gained, in chronological order. For each position they have held, the following must be included:

- The name of the company;
- The nature of the business;

³ This is the date of issue reflected on your ICPAK certificate

- The size of the organisation and where the applicant sits/sat within the organisation;
- The applicant's own job description: a summary of the main role and responsibilities, including -
 - line management responsibility;
 - the nature of the work undertaken in the role; and
 - dates and time periods covered.

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Applicants are required to demonstrate that they –

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- The corroborator's qualification;
- The corroborator's role within the organisation;
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- The applicant's role within the organisation;
- The applicant's relationship to the Corroborator;
- The dates that the applicant were employed;
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There are various options for seeking a corroborator, depending on the nature of the applicant's work. For example, if the applicant works as a sole practitioner, they should include statements from clients or other professionals who have direct knowledge of the applicant.

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- c) Comply with SAICA's Code of Professional conduct.

3. How to apply for registration with SAICA as a CA(SA)

Access the information [here](#) and [here](#).

4. Audit rights

Registration with SAICA as a CA(SA) does not automatically grant you audit rights in South Africa. If you wish to engage in public practice as a Registered Auditor (RA), you need to contact the Independent Regulatory Board for Auditors at www.irba.co.za.

If you became a member of the INSTITUTE OF CHARTERED ACCOUNTANTS OF ENGLAND AND WALES through their Pathways Route

1. Eligibility requirements

To register with SAICA as a CA(SA) you need to:

- a) Provide a Letter of Good Standing from ICAEW in support of your application. The Letter of Good Standing must be dated not more than three months prior to the date of application and must confirm that:
 - (i) You acquired the full membership status by completing the Pathways Route; and
 - (ii) You are a member in good standing; and
 - (iii) You are up to date with ICAEW's CPD requirements.
- b) Submit an application to the SAICA Recognition Panel.

The Panel will, by means of an interview with the applicant and evaluation of the application, evaluate whether or the applicant meets the competency requirements of the SAICA Competency Framework, in which case membership of SAICA may be granted.

The following information must be provided to the Recognition Panel:

- (i) A covering letter, indicating why the applicant is seeking registration with SAICA
- (ii) Proof of academic qualifications;
- (iii) Details of work experience:

Applicants need to describe the experience they have gained, in chronological order. For each position they have held, the following must be included:

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- The corroborator's qualification;
- The corroborator's role within the organisation;
- The applicant's name, surname and ID/passport number;
- The applicant's role within the organisation;
- The applicant's relationship to the Corroborator;
- The dates that the applicant were employed;
- Comment specifically on the work the applicant has undertaken;
- A declaration that they are independent from the applicant.

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(vi) Any other evidence considered by an applicant as relevant and in support of the application.

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- a) Maintain membership of your home body; and
- b) Comply with SAICA's CPD obligations; and
- c) Comply with SAICA's Code of Professional conduct.

3. How to apply for SAICA membership

Access the information [here](#).

4. Audit rights

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