

## **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

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## 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.

## A. RECIPROCAL MEMBERSHIP AGREEMENTS

1. Reciprocal membership agreements (RMAs) are in place with countries whose competency outcomes at the point of entry into the profession are substantially equivalent to those of SAICA and where no further education, training or examination requirements are needed.
2. As a member in good standing who qualified through completion of the normal education, training and assessment processes of one of the bodies listed below, you can join SAICA without completing any further education, training or examination requirements (except where noted below):

Full name	Short name	Designation	Comments
1) Chartered Accountants Australia and New Zealand	CAANZ	Chartered Accountant	Not applicable to ACCA member admitted to CAANZ
2) Chartered Accountants Ireland	CAI	Chartered Accountant	None
3) CPA Canada and the ten provincial and two territorial bodies of Chartered Professional Accountants in Canada and the Chartered Professional Accountants of Bermuda	CPAC	Chartered Professional Accountant	Members of legacy bodies: <ul style="list-style-type: none"> <li>• Canadian Certified General Accountants program</li> <li>• Canadian Certified Management Accountants program</li> </ul> are required to meet additional requirements for registration with SAICA as a CA(SA) - refer to 1.1(c) below
4) Hong Kong Institute of Certified Public Accountants	HKICPA	Certified Public Accountant	None
5) Institute of Chartered Accountants of England and Wales	CAEW	Associate Chartered Accountant or Fellow Chartered Accountant	If you became a member of the ICAEW through their Pathways Route, please refer to Section 3 of this document
6) Institute of Chartered Accountants of Scotland	ICAS	Chartered Accountant	None

### 3. Eligibility requirements

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

- a) Have obtained membership of one of the above bodies by complying with its normal education, training and examinations requirements; and
- b) Provide a Letter of Good Standing from your home body 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 obtained the full membership status by completing the normal training and education route (details to be provided); and
  - (ii) You are a member in good standing; and
  - (iii) You are up to date with your home body's CPD requirements.
- c) If you are a CPAC member who entered through a legacy body, then:
- (i) Provided these applicants have the necessary two (2) years of relevant post-qualifying experience. The experience must involve 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 and must be at least two (2) years of full-time or equivalent part-time experience, or a combination of these. The provincial or territorial body will sign off on the validity of the post-qualifying experience based on a due diligence review of the applicant's resume.
  - (ii) The purpose of practical experience is to develop breadth, depth and progression in specified competencies over the length of the post experience period. In addition to the foregoing verification by a provincial or territorial body, a current member in good standing of a "member body" as defined in section 1b) above, will be required to verify that the applicant after completion of the 2-year post qualification experience is able to demonstrate the core values, and skills outcomes.

#### **4. 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 (*except in the case of CPAC, CAANZ and HKICPA where retaining home body membership is recommended but not required*);
- b) Comply with SAICA's or your home body's CPD obligations; and
- c) Comply with SAICA's Code of Professional conduct.

#### **5. How to apply for registration with SAICA as a CA(SA)**

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

#### **6. 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](http://www.irba.co.za).