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) Certified Practising Accountant Australia Ltd (CPA Australia)
4) Institute of Certified Public Accountants of Kenya (ICPAK)
5) Institute of Chartered Accountants of England and Wales (ICAEW) through their Pathways Route
6) Institute of Chartered Accountants of India (ICAI)

D. OTHER PROFESSIONAL BODIES

Any other professional bodies

For general enquiries about the information in this document: Lethu Mkhize lethum@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 -

- The standard qualification route 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: • Canadian Certified General Accountants program • Canadian Certified Management Accountants program 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,or • apprenticeship 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;

b) Where you have an underlying academic qualification(s), this must first be evaluated by the South African Qualifications Authority (SAQA) (https://www.saqa.org.za/evaluation-foreign-qualifications?language_content_entity=en); if not already completed at a South African academic provider; and

c) 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.

d) If you are a CPAC member who entered through a legacy body (other than the then CICA), 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.

B. MUTUAL RECOGNITION AGREEMENTS

1. The Mutual Recognition Agreements (MRAs) apply to members of bodies who substantially complete the elements of the SAICA CA(SA) qualification pathway (education; examinations and training/practical experience).
2. As a member in good standing of one of the bodies listed below, you can join SAICA without completing any further education, training or examination requirements:

Full name	Short name	Designation	Comments
1) Eswatini Institute of Accountants	EIA	Chartered Accountant	See paragraph 2.5 for details on the qualifying process
2) Institute of Chartered Accountants of Namibia	ICAN	Chartered Accountant	See paragraph 2.6 for details on the qualifying process
3) Institute of Chartered Accountants of Zimbabwe	ICAZ	Chartered Accountant	See paragraph 2.7 for details on the qualifying process
4) Lesotho Institute of Accountants	LIA	Chartered Accountant	See paragraph 2.8 for details on the qualifying process

3. Eligibility requirements

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

a) Have obtained the full membership status of one of the above home bodies by complying with its education, training and examinations requirements;

b) Where you have an underlying academic qualification(s), this must first be evaluated by the South African Qualifications Authority (SAQA) (https://www.saqa.org.za/evaluation-foreign-qualifications?language_content_entity=en); if not already completed at a South African academic provider; and

c) Provide a Letter of Good Standing from one of the above home bodies 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.

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;

b) Comply with SAICA's or your home bodies 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.

MRA QUALIFICATION PROCESSES FOR PARTIALLY QUALIFIED MEMBERS:

(1) FOR EIA and LIA MEMBERS	
	EIA / LIA
Undergraduate	An SAICA accredited programme which is formally adopted by EIA / LIA
Postgraduate (PGDA)	
Training Contract	A Training contract entered into with and discharged by SAICA on behalf of the SIA in accordance with the SAICA training regulations or Found competent in the Training Equivalence Assessment (TEA)*
ITC	Eligibility to enter the exam: SAICA accredited PGDA
Professional Programme	SAICA accredited Professional Programme which is formally adopted by EIA / LIA
APC	Eligibility to enter the exam: • Passed the SAICA ITC • Completed at least 20 months of a SAICA training contract or have been assessed as competent in the TEA • Completed the SAICA accredited professional programme.

***TRAINING EQUIVALENCE ASSESSMENT**

If a candidate (either from EIA or LIA) has successfully completed the SAICA ITC and APC examinations but did not complete a SAICA training contract, they can apply for exemption from the requirement to complete a SAICA training contract.

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 prioritize 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 in two time periods:

(1) from 1 March to 15 March and

(2) 1 August to 15 August each year.

The results will be made available on the published dates (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) FOR ICAN MEMBERS		
	SAICA	**ICAN**
Undergraduate	A SAICA accredited academic programme	An ICAN accredited academic programme (includes SAICA accredited programmes which are formally adopted by ICAN and will also include UNAM once ICAN accreditation has been completed)
Postgraduate (CTA)	A SAICA accredited academic programme	An ICAN accredited academic programme (includes SAICA accredited programmes which are formally adopted by ICAN)
Training Contract	A training contract registered with and discharged by SAICA	A training contract registered with and discharged by the Public Accountants' and Auditors' Board of Namibia (PAAB) in accordance with the SAICA training regulations and verified as such by ICAN.
ITC	Eligibility to enter the exam: SAICA accredited CTA. Note: Only candidates who have or intend to enter into a SAICA training contract may register for the SAICA ITC	Eligibility to enter the exam: ICAN accredited CTA. Note: Only candidates who have or intend to enter into a PAAB Namibia training contract may register for the ICAN ITC
Professional Programme	SAICA accredited Professional Programme	ICAN accredited Professional Programme (includes SAICA accredited programmes which are formally adopted by ICAN)
APC	Eligibility to enter the exam: • Passed either the SAICA or the ICAN ITC • Completed at least 20 months of a SAICA training contract • Completed the SAICA or ICAN accredited professional programme Note: Trainees who start their training contract in Namibia and wish to complete their training in South Africa, must cancel their training contracts in Namibia and enter into a SAICA training contract and apply for RPL for the time served under the ICAN training contract.	Eligibility to enter the exam: • Passed either the SAICA or the ICAN ITC • Completed at least 20 months of an PAAB Namibia training contract • Completed the SAICA or ICAN accredited professional programme Note: Trainees who start their training contract in South Africa and wish to complete their training in Namibia must cancel their training contract in South Africa and, enter into a PAAB Namibia training contract and apply for RPL for the time served under the SAICA training contract.

(3) FOR ICAZ MEMBERS		
	SAICA	**ICAZ**
Undergraduate	A SAICA accredited academic programme	An ICAZ accredited programme (includes SAICA accredited programmes which are formally adopted by ICAZ)
Postgraduate (PGDA)	A SAICA accredited academic programme	An ICAZ accredited programme (includes SAICA accredited programmes which are formally adopted by ICAZ)
Training Contract	A training contract registered with and discharged by SAICA	A training contract registered with and discharged by ICAZ in accordance with the SAICA training regulations and verified as such by ICAZ.
ITC	Eligibility to enter the exam: SAICA accredited PGDA. Note: Only candidates who have or intend to enter into a SAICA training contract may register for the SAICA ITC. *** No venues in Zimbabwe will be available in the SAICA ITC registration process, ICAZ students wishing to write the ITC in South Africa must request this through ICAZ.	Eligibility to enter the exam: ICAZ accredited CTA. Recognised equivalents of the Zimbabwe Certificate in Theory of Accounting are post-graduate accountancy diplomas of approved South African universities plus the Zimbabwe Certificate in Taxation Note: Only candidates who have or intend to enter into an ICAZ training contract may register for the ICAZ ITC. *** No venues in South Africa will be available in the ICAZ ITC registration process, SAICA students wishing to write the ITC in Zimbabwe must request this through SAICA
Professional Programme	SAICA accredited Professional Programme	ICAZ accredited Professional Programme (includes SAICA accredited programmes which are formally adopted by ICAZ)
APC	Eligibility to enter the SAICA exam: • Passed either the SAICA or the ICAZ ITC ; • Completed at least 20 months of a SAICA training contract OR completed an ICAZ training contract before 1 January 2018 • Completed the SAICA or ICAZ accredited professional programme Note: Trainees who start their training contract in Zimbabwe and wish to complete their training in South Africa, must cancel their training contracts in Zimbabwe and enter into a SAICA training contract and apply for RPL for the time served under the ICAZ training contract.	Eligibility to enter the exam: • Completed a post-graduate Diploma in Accounting Sciences from an approved South African university plus the Zimbabwe Certificate in Taxation • Passed either the SAICA or the ICAZ ITC • Completed at least 20 months of an ICAZ training contract • Completed the SAICA or ICAZ accredited professional programme Note: Trainees who start their training contract in South Africa and wish to complete their training in Zimbabwe must cancel their training contract in South Africa and, enter into an ICAZ training contract and apply for RPL for the time served under the SAICA training contract.

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) Certified Practising Accountant Australia Ltd (CPA Australia)	CPA Australia	Certified Practising Accountant Australia	See paragraph 3.3 for details on the qualifying process
4) Institute of Certified Public Accountants of Kenya	ICPAK	Certified Public Accountant	See paragraph 3.4 for details on the qualifying process
5) Institute of Chartered Accountants of England and Wales through their Pathways Route	ICAEW (Pathways)	Chartered Accountant	See paragraph 3.5 for details on the qualifying process
6) Institute of Chartered Accountants of India	ICAI	Chartered Accountant	See paragraph 3.6 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) An evaluation of your academic qualifications(s) by the South African Qualifications Authority (SAQA) (https://www.saqa.org.za/evaluation-foreign-qualifications?language_content_entity=en); if not already completed at a South African academic provider;

   (iv) 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.

(v) 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.

(vi) 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.

(vii) 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 Lethu Mkhize by e-mail to lethum@saica.co.za

With effect from 1 January 2023 a fee of R 5 500 (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.

CIMA MEMBERS WHO SEEK REGISTRATION WITH SAICA AS A CA(SA)

1. THE CONVERSION ROUTE IS ONLY AVAILABLE TO INDIVIDUALS WHO –

1.1. hold the ACMA, CGMA or FCMA, CGMA designations, **AND**

1.2. are graduates. (Graduates refer to holders of a Bachelor's degree which is registered on Level 7 of the NQF, takes a minimum of 3 years to complete and comprises at least 360 credits or holders of foreign academic qualifications which are assessed by SAQA as equivalent to a South African Bachelor's degree which is registered on Level 7 of the NQF, takes a minimum of 3 years to complete and comprises at least 360 credits), **AND**

1.3. gained registration with CIMA by completing the education, examination and practical experience requirements as prescribed by CIMA.

NOTE: This conversion option does not apply to individuals who have gained membership of CIMA through any other means or who are not graduates.

2. CIMA CANDIDATES WHO MEET THE REQUIREMENTS OUTLINED IN 1 ABOVE MUST SUCCESSFULLY COMPLETE THE FOLLOWING:

2.1. SAICA Professional Programme: https://saicawebprstorage.blob.core.windows.net/uploads/List-of-accredited-programmes.pdf **AND**

2.2. The Assessment of Professional Competence (APC) examination (https://www.saica.org.za/become-a-member/future-members/apc-exams) [1].

3. IMPLEMENTATION: CIMA MEMBERS WISHING TO FOLLOW THE CONVERSION PROCESS TO CA(SA)

Step 1:

Applicants must provide SAICA with:

[1] The successful completion of the professional programme remains valid for a period of three consecutive calendar years from the date on which the professional programme was successfully completed. This means that the APC must be passed within 3 consecutive calendar years of having successfully completed the professional programme.

If this period has lapsed without the candidate having successfully completed the APC, the candidate is obliged to complete a relevant professional programme again before being eligible for entry into the APC again.

a) A Letter of Good Standing from CIMA indicating that they gained registration with CIMA by completing the education, examination and practical experience requirements as prescribed by CIMA; **AND**

b) Proof that they are graduates i.e.

(i) holders of at least a Bachelor's degree which is registered on Level 7 of the NQF, takes a minimum of 3 years to complete and comprises at least 360 credits OR

(ii) holders of foreign academic qualifications which are assessed by SAQA as equivalent to a South African Bachelor's degree which is registered on Level 7 of the NQF, takes a minimum of 3 years to complete and comprises at least 360 credits.

These documents must be sent to Lethu Mkhize via email on lethum@saica.co.za.

SAICA will provide you with a letter stating whether or not you qualify for the SAICA Professional Programme.

Step 2:

If you are granted access to the Professional Programme by SAICA, you must provide a copy of SAICA's letter to the Professional Programme Provider when you enrol for the programme.

Step 3:

You must provide SAICA with proof that you have successfully completed the SAICA Professional Programme. This proof must be sent to APC@saica.co.za

Step 4:

Once you have successfully completed the APC Assessment, you will be eligible to register with

4. TRANSITIONAL ARRANGEMENTS - CIMA MEMBERS WHO SEEK REGISTRATION WITH SAICA AS A CA(SA) UNDER THE 2017 AGREEMENT:

4.1 CIMA MEMBERS WHO SEEK REGISTRATION WITH SAICA AS A CA(SA) UNDER THE 2017 AGREEMENT:

a) May elect the follow the conversion requirements in terms of the new agreement, **OR**

b) May only attempt the following sittings of the ITC:

(i) June 2022; and

(ii) January 2023; and

(iii) June 2023, **AND**

c) May only enter into a training contract to satisfy the practical experience requirements of the 2017 agreement until 1 June 2022.

5. 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.

6. HOW TO APPLY FOR REGISTRATION WITH SAICA AS A CA(SA)

Access the information **here** and **here**.

7. 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.

CERTIFIED PRACTISING ACCOUNTANT AUSTRALIA

1. EILIGIBILITY REQUIREMENTS

A member of CPA Australia who

a) holds the CPA Australia designation, and

b) is a member of good standing; and

c) is a graduate, i.e. a holder of a university degree which is first required to be assessed by the South African Qualifications Authority's Foreign Qualifications Evaluation and Advisory Services (**https://www.saqa.org.za/evaluation-foreign-qualifications?language_content_entity=en)** or its successor in-title as equivalent to a South African Bachelor's degree are graduates; and

d) gained registration with CPA Australia by completing the education, examination and practical experience requirements as prescribed by CPA Australia,

2. Must successfully complete the following:

a) the SAICA Professional Programme; and

b) the Assessment of Professional Competence (APC) examination.

3. This conversion option does not apply to individuals who have gained membership of CPA Australia through any other means.

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;

b) Comply with both SAICA's and CPA Australia CPD requirements; and

c) Comply with both SAICA's and CPA Australia Code of Professional conduct and standards

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.

CHARTERED INSTITUTE OF MANAGEMENT ACCOUNTANTS

1. THE CONVERSION ROUTE IS ONLY AVAILABLE TO INDIVIDUALS WHO –

a. hold the ACMA, CGMA or FCMA, CGMA designations, **AND**

b. are graduates. (Graduates refer to holders of a Bachelor's degree which is registered on Level 7 of the NQF, takes a minimum of 3 years to complete and comprises at least 360 credits or holders of foreign academic qualifications which are assessed by SAQA as equivalent to a South African Bachelor's degree which is registered on Level 7 of the NQF, takes a minimum of 3 years to complete and comprises at least 360 credits), **AND**

c. gained registration with CIMA by completing the education, examination and practical experience requirements as prescribed by CIMA **AND**

d. Is not applicable to those CIMA members who completed their practical experience requirements through the academic route.

NOTE: This conversion option does not apply to individuals who have gained membership of CIMA through any other means or who are not graduates.

2. CIMA CANDIDATES WHO MEET THE REQUIREMENTS OUTLINED IN 1 ABOVE MUST SUCCESSFULLY COMPLETE THE FOLLOWING:

a) SAICA Professional Programme: https://saicawebprstorage.blob.core.windows.net/uploads/List-of-accredited-programmes.pdf **AND**

b) The Assessment of Professional Competence (APC) examination (https://www.saica.org.za/become-a-member/future-members/apc-exams) [2].

3. IMPLEMENTATION: CIMA MEMBERS WISHING TO FOLLOW THE CONVERSION PROCESS TO CA(SA)

Step 1:

Applicants must provide SAICA with:

a) A Letter of Good Standing from CIMA indicating that they gained registration with CIMA by completing the education, examination and practical experience requirements as prescribed by CIMA; **AND**

b) Proof that they are graduates i.e.

[2] The successful completion of the professional programme remains valid for a period of three consecutive calendar years from the date on which the professional programme was successfully completed. This means that the APC must be passed within 3 consecutive calendar years of having successfully completed the professional

If this period has lapsed without the candidate having successfully completed the APC, the candidate is obliged to complete a relevant professional programme again before being eligible for entry into the APC again.

(i) holders of at least a Bachelor's degree which is registered on Level 7 of the NQF, takes a minimum of 3 years to complete and comprises at least 360 credits OR

(ii) holders of foreign academic qualifications which are assessed by SAQA ((https://www.saqa.org.za/evaluation-foreign-qualifications?language_content_entity=en) as equivalent to a South African Bachelor's degree which is registered on Level 7 of the NQF, takes a minimum of 3 years to complete and comprises at least 360 credits.

These documents must be sent via email to Lethu Mkhize on lethum@saica.co.za.

SAICA will provide you with a letter stating whether or not you qualify for the SAICA Professional Programme.

Step 2:

If you are granted access to the Professional Programme by SAICA, you must provide a copy of SAICA's letter to the Professional Programme Provider when you enrol for the programme.

Step 3:

You must provide SAICA with proof that you have successfully completed the SAICA Professional Programme. This proof must be sent to APC@saica.co.za

Step 4:

Once you have successfully completed the APC Assessment, you will be eligible to register with SAICA as a CA(SA).

4. TRANSITIONAL ARRANGEMENTS - CIMA MEMBERS WHO SEEK REGISTRATION WITH SAICA AS A CA(SA) UNDER THE 2017 AGREEMENT:

a) May elect the follow the conversion requirements in terms of the new agreement, OR

b) May only attempt the following sittings of the ITC:

(i) June 2022; and

(ii) January 2023; and

(iii) June 2023, AND

c) May only enter into a training contract to satisfy the practical experience requirements of the 2017 agreement until 1 June 2022.

5. 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.

6. HOW TO APPLY FOR REGISTRATION WITH SAICA AS A CA(SA)

Access the information **here** and **here**.

7. 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) Where you have an underlying academic qualification(s), this must first be evaluated by the South African Qualifications Authority (SAQA) (https://www.saqa.org.za/evaluation-foreign-qualifications?language_content_entity=en); if not already completed at a South African academic provider;

c) 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.

d) Have gained at least two years' relevant post-qualifying experience after first registering with ICAI[3]; 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:

- A covering letter, indicating why the applicant is seeking registration with SAICA
- Proof of academic qualifications;
- If you are a foreign qualification holder, an evaluation of your academic qualifications(s) by the South African Qualifications Authority (SAQA) (https://www.saqa.org.za/evaluation-foreign-qualifications?language_content_entity=en);
- 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;

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

- 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.

(iii) 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.

(iv) 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.

(v) 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 Lethu Mkhize by e-mail to lethum@saica.co.za

With effect from 1 January 2023 a fee of R5 500 (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) 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 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 ICPAK[4];

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 (https://www.saqa.org.za/evaluation-foreign-qualifications?language_content_entity=en); if not already completed at a South African academic provider; and

e) Write and pass the SAICA APC examination (https://www.saica.co.za/LinkClick.aspx?link=3405&tabid=472&language=en-ZA).

OR

g) 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;

[4] **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.

(iii) 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.

(iv) 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.

(v) 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 Lethu Mkhize by e-mail to lethum@saica.co.za

With effect from 1 January 2023 a fee of R5 500 (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) 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.

If you became a member of the INSTITUTE OF CHARTERED ACCOUNTANTS OF ENGLAND AND WALES through their Pathways Route or apprenticeship 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) Where you have an underlying academic qualification(s), this must first be evaluated by the South African Qualifications Authority (SAQA) (https://www.saqa.org.za/evaluation-foreign-qualifications?language_content_entity=en); if not already completed at a South African academic provider;

(iv) 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.

(v) 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.

(vi) 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.

(vii) 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 Lethu Mkhize by e-mail to lethum@saica.co.za

With effect from 1 January 2023 a fee of R5 500 (incl VAT) is payable to SAICA in respect of submissions to the SAICA Recognition Panel.

2. Remaining a SAICA member

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

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

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.

D. ANY OTHER PROFESSIONAL BODIES

1. Members of all other professional accountancy bodies not listed above:

Such members will be required to complete the full SAICA qualification route as follows:

a) Completion of a **SAICA-accredited undergraduate degree** (applicants should enquire directly with universities offering SAICA accredited programmes as to whether any exemptions can be granted) (https://www.saica.co.za/LearnersStudents/InformationonEducationProviders/InformationonAccreditedProgrammes/tabid/465/language/en-ZA/Default.aspx); and

b) Completion of a **SAICA-accredited postgraduate degree** (applicants should enquire directly with universities offering SAICA accredited programmes as to whether any exemptions can be granted for direct entry into the programme) – commonly known as the CTA (Certificate in the Theory of Accountancy) (https://www.saica.co.za/LearnersStudents/InformationonEducationProviders/InformationonAccreditedProgrammes/tabid/465/language/en-ZA/Default.aspx); and

c) Completion of the first part of the Qualifying Examination - **Initial Test of Competence** (ITC) – completion of a SAICA accredited CTA is an eligibility requirement to register for this exam (https://www.saica.co.za/LinkClick.aspx?link=2904&tabid=472&language=en-ZA); and

d) Completion of a **Professional Programme** that is accredited by SAICA (https://www.saica.co.za/LearnersStudents/InformationonEducationProviders/InformationonAccreditedProgrammes/tabid/465/language/en-ZA/Default.aspx) ; and

e) Completion of the second part of the Qualifying Examination – **Assessment of Professional Competence** (APC) – successful completion of the ITC as well as the Professional Programme and 20 months under a formal training contract are eligibility requirements to register for this exam (https://www.saica.co.za/LinkClick.aspx?link=3405&tabid=472&language=en-ZA); and

f) Completion of a **training contract** (period of practical experience under formal contractual terms and regulations) (https://www.saica.co.za/LinkClick.aspx?link=283&language=en-US)