

REGISTRATION OF CAS(SA) WITH OTHER PROFESSIONAL BODIES

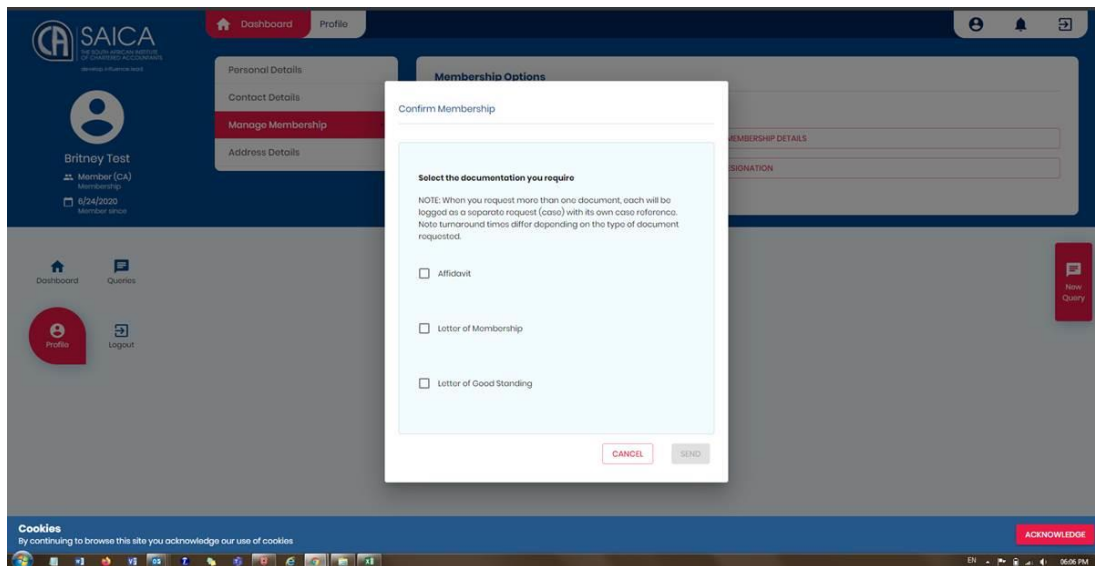
As a CA(SA) you may be eligible to register as a member with a number of international accountancy bodies. These agreements are in place for membership rights only and there are usually other requirements in place for audit rights.

SAICA has agreements with the bodies listed below. We have also included, under the heading Other Professional Bodies, information on registration requirements for CAs(SA) for a number of professional bodies with whom SAICA does not have any formal recognition agreements.

Please note the following important contact information:

How to request a letter of good standing

Please visit our member portal at <https://my.saica.co.za> to log your request. Once logged onto the portal, click on the menu labelled "Profile", then look for the menu labelled "manage membership", then click on "confirm membership details", a pop-up menu will appear where will be able to select the checkbox for "letter of good standing" .



Alternatively if you want to give special instructions (e.g. emailing letter to a third party, like NASBA/CPA Canada/CAANZ) to SAICA or attached additional documents, go to the "new queries" menu to log a new query (the area would "membership", the category would "confirm membership" and the subcategory would "Letter of good standing"). The system will issue you with an email confirming your request is received and a case will reflect as open under the "queries" menu.

If you are struggling to log onto the member portal, please send your query to saica@saica.co.za or call +27 11 621 6600.

Please note that the information presented below is correct as at 1 January 2022. Please verify the information on the relevant institute's website.

A. RECIPROCAL MEMBERSHIP AGREEMENTS (RMAs) WITH SAICA:

- 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 (MRAs) WITH SAICA:

- 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 WITH SAICA:

- 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

- 1) Botswana Institute of Chartered Accountants (BICA)
- 2) Royal Dutch Institute of Chartered Accountants (the NBA)
- 3) Zambia Institute of Chartered Accountants (ZICA)

A. RECIPROCAL MEMBERSHIP AGREEMENTS (RMAs):

<u>CHARTERED ACCOUNTANTS AUSTRALIA AND NEW ZEALAND (CA ANZ)</u>

CAs(SA) can apply for full CA membership with the CA ANZ.

- 1) SAICA members must meet the following criteria before making an application for CA ANZ Membership:
 - a) be a current full member in good standing of SAICA
 - b) gained their membership through the relative Professional Pathway Program (not through a third-party arrangement)
 - c) obtain a Letter of Good Standing from SAICA. The letter must be dated within 3 months of the date of your application for membership.
- 2) Documents required for application:
 - a) Two references from current CA ANZ members (CAs): Your referees should indicate in their own words how long they have known you and in what capacity, and be able to attest to your professional experience. They should also state their support for your application for membership and provide detail of your contribution to business or the profession. If you are unable to find two CA ANZ referees, we will accept one from a CA ANZ member and one from a member of another Global Accounting Alliance (<https://www.globalaccountingalliance.com/>) body. If you do use a member of another accounting body, CAANZ will need confirmation of their membership. CAANZ can usually confirm their membership if they provide their name, membership number, city of residence, and date of admission. If CAANZ cannot confirm their membership details, CAANZ will require a letter of good standing from their home body.
 - b) An original certified letter must be obtained from SAICA stating your membership number, that you are a current financial member in good standing, how you were admitted i.e. via normal admission or reciprocal agreement and the date that you became a full member. This letter needs to be dated within three (3) months of application received date.

[Application form](#)

Note: Should you be registered with the CA ANZ as a CA, you will not be required to retain membership of SAICA, although it is recommended.

[Enquiries](#)

CHARTERED ACCOUNTANTS IRELAND (CAI)

CAs(SA) can apply for full CA membership with the CAI.

Usually applicants to Chartered Accountants Ireland will have to undertake local company law and taxation exams before being allowed to become members.

Note: Should you be registered with the CAI as a CA, you will be required to retain membership of SAICA.

[Enquiries](#)

CAs(SA) can apply for full CPA membership with the CPAC.

(CPA is a Chartered Professional Accountant in Canada)

To obtain the Canadian CPA designation, eligible South African CAs must register with the appropriate [provincial/regional CPA body](#) by:

1. completing the [International Candidate Application Form](#) and sending it to the provincial/regional CPA body to which you intend to apply
2. completing the [Certification of Membership with GAA Bodies](#) form
3. providing confirmation that you are a CA in good standing with the SAICA; confirmation must be provided by the SAICA directly to the provincial/regional CPA body
4. providing proof of your legal name as evidenced by acceptable government-issued documentation
5. paying the appropriate fee as determined by the applicable provincial/regional CPA body
6. completing any additional requirements as prescribed by the applicable provincial/regional CPA body

Maintenance of membership

In order to maintain membership with the applicable provincial/regional CPA body through this agreement, you must successfully complete the [CPA Reciprocity Professional Development course \(CPARPD\)](#) within two years of your official membership admission date. This course consists of approximately 20 hours of online study in Canadian tax, law and ethics in a modular form. Applicants must register for this course through their provincial/regional CPA body.

Pathway requirements for licensure

While the CPA profession strives for national consistency, provincial regulations and bylaws take precedence over national practical experience requirements. Applicants should refer to provincial regulations and bylaws for the specific requirements in each jurisdiction.

Once eligible to become a member of a provincial/regional CPA body, you may receive a license to practice public accounting in Canada if you meet the following criteria:

- meet any additional Canadian CPA experience requirements for public accounting, which may include at least 1,250 chargeable hours in assurance, of which a minimum of 625 hours must be obtained in the audit of historical financial information

Appropriate audit experience:

- if obtained in South Africa, may count towards meeting the more than 1,250 / 625 chargeable hours' requirement
- must occur within five years of application to the provincial/regional CPA body

You must also:

- meet any additional experience requirements for public accounting specific to the provincial/regional CPA body in which you seek the right to audit, and to other services requiring provincial registration or licensure
- complete the [CPA Reciprocity Education and Examination \(CPARE\) program](#)
- applicants must register in the CPARE program through their provincial/regional CPA body
- applicants who pass the CPARE program within two years of obtaining membership with a provincial/regional CPA body will not be required to also complete the CPARPD

Note: Should you be registered with the CPAC as a CA, you will not be required to retain membership of SAICA, although it is recommended.

[Enquiries](#)

CAs(SA) can apply for full CPA membership with the HKICPA.

Membership application form [R-3](#) is downloadable from the HKICPA website at www.hkicpa.org.hk.

A [letter of good standing](#) issued by SAICA within 2 months from the date of receipt of your Form R-3 by HKICPA must be produced to support your application.

Note: Should you be registered with the HKICPA as a CPA, you will not be required to retain membership of SAICA, although it is recommended.

[Enquiries](#)

CAs(SA) can apply for full ACA membership with the ICAEW.

To become an ICAEW member you need to:

- have obtained membership of SAICA by complying with its training and examinations requirements
- provide a Letter of Good Standing from SAICA in support of your application
- maintain membership of SAICA
- comply with ICAEW CPD obligations and submit an annual declaration that you have done so; and
- comply with ICAEW's Code of Ethics

[Application form](#)

Note: Should you be registered with the ICAEW as an ACA, you will be required to retain membership of SAICA.

[Enquiries](#)

CAs(SA) can apply for full CA membership with ICAS.

To apply for reciprocal membership with ICAS, you will be required submit the following documentation:

- Application form for Reciprocal Membership completed fully and signed - [Request application form](#)

Note: Should you be registered with the ICAEW as an ACA, you will be required to retain membership of SAICA.

[Enquiries](#)

B. MUTUAL RECOGNITION AGREEMENTS (MRA):

<u>INSTITUTE OF CHARTERED ACCOUNTANTS OF NAMIBIA (ICAN)</u>

CAs(SA) can apply for full CA membership with ICAN.

For membership with ICAN you are required to:

- complete the membership application form
- submit a copy of your ID
- submit a letter in good standing from SAICA.

Note: Should you be registered with ICAN as a CA, you will be required to retain membership of SAICA.

[Enquiries](#)

CAs(SA) can apply for full CA membership with ICAZ.

Documents required for application:

- Letter of good standing from SAICA
- [Membership application form](#) and its requirements
- Paying the required application fees

Note: Should you be registered with ICAZ as a CA, you will be required to retain membership of SAICA.

[Enquiries](#)

C. PATHWAY TO MEMBERSHIP AGREEMENTS:

<u>CHARTERED INSTITUTE OF MANAGEMENT ACCOUNTANTS (CIMA)</u>
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1. The conversion route is only available to individuals who -

- 1.1. hold the CA(SA) designation, AND
- 1.2. gained registration with SAICA by completing the education, examination and practical experience requirements as prescribed by SAICA.

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

2. SAICA candidates who meet the requirements outlined in 1 above must successfully complete the following:

- 2.1. Strategic Case Study Preparation Course arranged by CIMA or provided by an approved Registered Tuition Provider; AND
- 2.2. The Strategic Case Study (SCS) examination (<https://www.cimaglobal.com/Qualifications/Professional-Qualification/Assessment/>), AND
- 2.3. Meet the Practical Experience Requirements of CIMA (minimum of three years verified relevant work-based practical experience) in obtaining CIMA Membership (ACMA) and CGMA designation. <https://www.cimaglobal.com/Studying/Becoming-a-cgma/Practical-experience-requirements/>.

3. Implementation: SAICA members wishing to follow the conversion process to CGMA/ACMA

- 3.1. Applicants must first provide CIMA with:

A Letter of Good Standing from SAICA indicating that they gained registration with SAICA by completing the education, examination and practical experience requirements as prescribed by SAICA.

This document will give candidates access to the Strategic Case Study Preparation Course arranged by CIMA or provided by an approved Registered Tuition Provider.

- 3.2. Thereafter they must provide CIMA with proof that they have successfully completed the Strategic Case Study Preparation Course arranged by CIMA or provided by an approved Registered Tuition Provider.

This document will give candidates access to The CIMA Strategic Case Study (SCS) examination.

- 3.3. Thereafter a candidate must successfully completed the CIMA SCS examination

Once a candidate has successfully completed the CIMA SCS Examination, they must provide CIMA with evidence of three years verified relevant professional experience.

3.4. CIMA's practical experience requirements (PER)
<https://www.cimaglobal.com/Studying/Becoming-a-cgma/Practical-experience-requirements/new-PER/>

The professional experience requirements are an essential part of the CIMA Qualification and CIMA's membership application process. They complement the assessments and demonstrate your ability to apply your knowledge and skills in the context of your professional experience.

Your application will be assessed to determine whether you have gained enough experience to be awarded Associate membership — giving you the Associate Chartered Management Accountant (ACMA) and CGMA designations.

Your membership application and assessment of professional achievement comprises three key elements:

- a) Demonstrating three years' experience in a finance role.
- b) Demonstrating achievement of work activities that are core and critical to the role of the management accountant.
- c) Demonstrating development of professional skills or behaviours that are essential to the management accountant.

You will need to record and have your PER supervisor verify three years' experience (full-time equivalent) in a finance role. You can be working in any industry or sector and size or type of organisation.

To help you decide whether you have the right level of experience to apply for membership, your finance role should allow you to regularly demonstrate most or all of the following characteristics:

Technical	<ul style="list-style-type: none">• Demonstrate strong, accurate technical accounting skills and use these to manage performance and/or implement and monitor strategy.• Prepare financial and non-financial information to support decision-making.• Provide trusted information and advice to others within and outside the finance function.
Business	<ul style="list-style-type: none">• Demonstrate understanding of the business context and provide insight and recommendations which add value to the business.
People	<ul style="list-style-type: none">• Build and maintain relationships within the finance function and within and outside the organisation.• Work collaboratively to achieve objectives.• Communicate complex technical information clearly and effectively to both accounting and non-accounting stakeholders.
Leadership	<ul style="list-style-type: none">• Take ownership of own workload and/or designated projects and effectively manage your time and the time of others.• Provide leadership to peers in the finance function and through business partnering with other areas of the business.• Act as a role model.
Digital skills	<ul style="list-style-type: none">• Use data and digital tools to analyse financial and non-financial information in order to manage performance and support decision-making.• Able to adapt to increasingly digital work environments.
Ethics, integrity and professionalism	<ul style="list-style-type: none">• Demonstrate the highest standards of conduct and professional competency.• Apply ethics, integrity and professionalism to all work activities.

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS (AICPA)

The CPA designation is granted by one of the fifty-five U.S. state/territory boards of accountancy; some additional requirements apply ([list](#) of State Boards).

To obtain the US CPA credential, an eligible holder of a CA(SA) credential must:

- a) Hold at least a baccalaureate or higher degree;
- b) Have successfully completed the SAICA accredited Postgraduate Graduate qualification, and have successfully completed the SAICA Initial Test of Competence and the SAICA Assessment of Professional Competence;
- c) Must be in compliance with SAICA's CPD requirements;
- d) Have completed an additional 12 months of relevant work experience after obtaining the CA(SA) credential before they will be eligible to write the IQEX exam;
- e) Pass the International Qualification Examination (IQEX). This is a four-hour exam which is one section of the Uniform CPA Exam covering ethics, professional and legal responsibilities, business law and taxation related specifically to US accounting practice; and
- f) Upon successfully passing the IQEX, apply to a State Board.

To sit for the IQEX, an eligible holder must take the following steps (please note that the following list is not intended to be a comprehensive list):

- a) Create an online user account with NASBA;
- b) Complete an application form;
- c) Obtain a letter of good standing from SAICA. This letter will confirm that that Eligible Holder has met the eligibility requirements and must be sent directly to NASBA by SAICA; and
- d) Pay the requisite fees.

The process for applying to a State Board differs depending upon the US jurisdiction to which an eligible holder applies. However, in general, an eligible holder must take the following steps (please note that the following list is not intended to be a comprehensive list, and licensure is fully at the discretion and direction of the State Boards and their authorising statutes):

- a) Select a State Board and complete the State Board's application;
- b) Request NASBA to report her/his IQEX score to the State Board; and
- c) Satisfy the State Board's requirements which may include:
 - i. Specific educational course work,
 - ii. Passing an ethics exam and/or CPE course,
 - iii. Providing evidence of the eligible holder's good character and/or reconfirmation of some of the eligibility requirements,
 - iv. Providing evidence that the eligible holder is in compliance with the State Board CPE requirements, and
 - v. Paying the State Board's fees.

Remaining a CPA

To remain licensed as a CPA after initial admission, you need to comply with the State Board's rules and regulations.

CAs(SA) can apply for ICPAK membership after completing certain requirements, outlined below.

Members in good standing with SAICA and who meet the following requirements will be eligible for ICPAK membership:

- A graduate, i.e. a holder of a university degree,
- has gained at least 2 (two) years' appropriate experience after first registering with SAICA, and
- has passed the Kenya Accountants and Secretaries National Examinations Board's (KASNEB) examinations in Public Finance and Taxation and Company Law or the equivalent examinations as defined by KASNEB from time to time, will be eligible for ICPAK membership.

[Membership application](#)

Note: Should you be registered with ICPAK as a CPA, you will be required to retain membership of SAICA.

[Enquiries](#)

CAs(SA) can apply for ICAI membership after completing certain requirements, outlined below.

- Have gained at least two years' appropriate experience after first registering with SAICA, and
- Have successfully completed following ICAI examinations:
 - Taxation
 - Company Law; and
 - Information Systems Control and Audit.

Membership application

Note: Should you be registered with ICAI as a CA, you will be required to retain membership of SAICA.

Enquiries

D. OTHER PROFESSIONAL BODIES

<u>BOTSWANA INSTITUTE OF CHARTERED ACCOUNTANTS (BICA))</u>

CAs(SA) can apply for full membership with BICA.

CAs(SA) are required to

- have gained at least three years' appropriate experience after first registering with SAICA
- be resident in Botswana.

The following documents are required to apply for BICA Membership:

- Certified Copy of Passport /ID
- Certified Copies of Certificates evidencing (a) Examination passed (b) Academic qualification (c) University degree (d) Professional qualifications
- Evidence of being a fully paid-up member, in good standing of SAICA
- Letters of reference from two people who are members of SAICA who are able to vouch from personal knowledge for your work experience and suitably for membership
- Two Reference Letters from BICA active member
- Employment Certificate
- Police clearance certificate

Membership application

CAs(SA) can apply for full membership with SIA.

Applicants must be Swazi citizens or holders of valid residence permit and be resident in Swaziland at the time of application. If not Swazi citizens, they must normally reside in Eswatini for at least 8 months in each year of validity of their residence permits.

CAs(SA) who wish to obtain Audit Practicing Certificates, must also pass the SIA "Conversion" examination relevant to Swazi Taxation, Company Law, Insolvency and the Administration of Estates.

Enquiries

<u>ROYAL DUTCH INSTITUTE OF CHARTERED ACCOUNTANTS (NBA)</u>
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SAICA has an agreement with the NBA to facilitate the registration of CAs(SA) for a Certificate of Professional Competence for purposes of potential registration with the Dutch Accountancy Register of the Royal Dutch Institute of Chartered Accountants (the NBA) as Registeraccountant and to carry the legally protected title RA.

The application form can be obtained from Adri Kleinhans at adrik@saica.co.za.

CAs(SA) are eligible for ZICA membership at Provisional Associate level.

ZICA membership is mandatory to all accountants in Zambia. Section 18 of the Accountants Act of 2008 reads; "A person shall not, unless the person is registered as a Chartered accountant under this act hold out as a chartered accountant". Subsection (4) a person, firm, company or government agency shall not employ or engage an Affiliate, Fellow, Technician, Licentiate, Associate and Graduate or any person who is not a member of the Institute or registered under this Act as an accountant.

CAs(SA) holding a minimum of three years' practical experience, two such years being post qualifying, can be admitted into membership.

Chartered Members of the Institute may decide to be in public practice or work in industry. ZICA members in public practice are classified under the following two categories:

- i) Full Audit Practicing Certificate Members
- ii) Non-Audit Practicing Certificate Members

Full Audit

To be eligible to obtain a full audit practicing certificate, a member shall have

- Been certified by a professional body or a body recognised under section thirteen of the accountants Act 2008 to have complied with the education and training requirements;
- Possess competence to practice over a period of more than seven years between the date of complying with the education and training requirements and the date of the application (7 years post qualification).
- Passed [the competence practice examination](#) set by the Institute

Note that the seven years' experience for full Audit practising Certificate must all be in audit in a public practice firm and must be of a wider and deeper nature than that required for membership. The experience must be reviewed by an APPROVED PRINCIPAL and confirmed by a SUPERVISING PRINCIPAL.

Non- audit

To be eligible to obtain a non-audit practicing certificate, a member shall have

- Been certified by a professional body or a body recognised under section thirteen of the accountants Act 2008 to have complied with the education and training requirements;
- Obtained competence to practice over a period of more than seven years between the date of complying with the education and training requirements and the date of the application (7 years post qualification).
- Passed the [competence practice examination](#) set by the Institute.

The experience must be of a wider and deeper nature than that required for membership and should cover any of the following areas: Financial Reporting, Taxation (Personal, Corporate and any other related areas), Management Accounting, Financial Management, and Strategic and Risk Management. The experience must be confirmed by a SUPERVISOR(S).