



AT(SA) Difference Maker

Handbook





CONTENTS

| | |
|--|-----------|
| Contacts | 3 |
| Welcome from the CEO | 4 |
| Brand Premiership Influence | 5 |
| Brand Reputation Management | 8 |
| Member Value Proposition | 10 |
| Networking and Member Engagement Initiatives | 11 |
| Career Development Opportunities | 12 |
| Thought Leadership and Advocacy | 14 |
| Social Impact and Responsibility | 15 |
| Member Obligations | 18 |
| Stay in touch with SAICA | 20 |



CONTACT

Contact centre operating hours

Hours: 08:15 to 16:30

Monday to Friday

Closed on weekends and
Public Holidays

Local: 08610 SAICA (72422)
OR 011 621 6600

SAICA Northern Region

Telephone: 0861 072 422

17 Fricker Road

Illovo

Sandton, 2196

SAICA Central Region

Telephone: 27 51 444 3674

PHG Building

C/O Nelson Mandela Ave & Nobel
Street,

Brandwag

Bloemfontein

SAICA Eastern Region

Telephone: 27 31 207 3290

50 West Riding Row

Second floor office 11/12

Sherwood, 4091

SAICA Southern Region

Telephone: 27 21 417 2660

1st Floor Convention Towers

Cnr Hereengracht & Walter Sisulu
Avenue

Foreshore,

Cape Town

8001

SAICA International

Telephone: +44 (0)7340 623 928

Telephone: +44 (0)7855 412 911



WELCOME TO YOUR JOURNEY OF DIFFERENCE- MAKING

Dear Magic Difference Makers

It is with great pleasure that I welcome you to the South African Institute of Chartered Accountants (SAICA). Today, you officially join a community of over 60,000 members and associates who are not just professionals but leaders, trailblazers, and difference makers.

At SAICA, our purpose is rooted in making a meaningful impact. Through our difference-makers ethos, we empower our members to inspire confidence, enable transformation, and create value for their organisations and society at large.

As you embark on this new chapter, you will find that SAICA is more than just a professional body - we are your partner in lifelong learning, a champion for the integrity of the accountancy profession, and a platform for cultivating and nurturing connections that matter.

Our current strategy is centred around member-centricity, ensuring that we provide you with the tools, resources, and opportunities to grow, both personally and professionally. Whether you are navigating the complexities of the business world or contributing to nation-building, SAICA is here to support you every step of the way.

We encourage you to explore the many resources available to you as a member. From technical support and professional development opportunities to thought leadership insights and networking forums, our aim is to enable you to thrive in every aspect of your career.

We encourage you to find areas that align with your purpose which you can contribute to achieving our shared purpose as we deliver on various SAICA planned initiatives for a greater impact in our owned or employer or volunteer organisations and our communities.



Patricia Stock CA(SA)
SAICA Chief Executive Officer

To help you get started, we encourage you to familiarise yourself with some of the key resources available to you:

- **SAICA website:** A detailed online resource for members and other stakeholders.
- **Member Portal:** To update your details, check your account status, log queries or confirm membership.
- SAICA Contact Centre: 08610 72422.
- Technical Support: For guidance on industry standards and compliance, please log a query on the Member Portal.

As you settle into your SAICA journey, I invite you to embrace our vision of making a difference – not just in your career but in the lives of those around you.

Once again, welcome to SAICA. We look forward to walking this incredible journey with you.

Yours in caring to make a difference.



BRAND PREMIERSHIP AND INFLUENCE

**As an associate of one of the world's leading accounting institutes, you are now among the most highly regarded and trusted business professionals in the world.
Congratulations!**

Your association means you are part of a forward-thinking institute at the helm of developing, influencing and leading the future of the accountancy profession at large. Together, we represent confident, skilled accounting technicians who are committed and empowered to deliver and uphold the high professional standards and ethics that the profession demands.

Our affiliations with international professional associations ensure that you, as an associate of SAICA, get to enjoy the benefits of us promoting the international excellence of the SAICA brand, and advancing and maintaining the relevance of the profession, both locally and internationally.



International professional associations:





INTERNATIONAL ASSOCIATIONS



CA Worldwide (CAW)

WHAT IS CAW?

CAW brings together the leading institutes of chartered accountants from around the world to support, develop and promote the vital role that chartered accountants play throughout the global economy.

Click here to view the CAW corporate video



**Pan-African Federation
of Accountants**

WHAT IS PAFA?

PAFA is a non-profit organisation that provides a forum for cooperation and assistance amongst African professional accountancy organisations.

HOW DOES IT BENEFIT ME?

PAFA, through cooperation and assistance mentioned above, further advances the status of the accountancy profession.

www.pafa.org.za



**Global Accounting
Alliance (GAA)**

WHAT IS GAA?

SAICA is a full member of the GAA and has mutual recognition agreements with six GAA member bodies. Under these agreements, the member institutes have each agreed to host visitors from other GAA institutes when domiciled in their jurisdiction.



INTERNATIONAL ASSOCIATIONS



International Federation
of Accountants Council
(IFAC)

WHAT IS IFAC?

SAICA is a full member of the International Federation of Accountants Council (IFAC). IFAC membership is a globally recognised hallmark of a high-quality professional accountancy organisation (PAO).

HOW DOES IT BENEFIT ME?

As part of the IFAC network, you gain access to expertise, resources, and support to help strengthen the services provided by its members.

Furthermore, IFAC membership reinforces to public and private sector organisations locally, regionally, and internationally that your PAO (in this case, SAICA) has credibility, capacity and relevance.



BRAND REPUTATION MANAGEMENT



SAICA has a comprehensive reputation management and communication plan which is built on reconstructing trust in the profession ([#trustreconstruction](#)) and showcasing that the profession is of national value ([#aprofessionofnationalvalue](#)).

SAICA's marketing and communication efforts focus primarily on presenting you, our members, as thought leaders and **#difference makers** in society, not only making an impact in your communities, but also having an impact on economies. As part of its ongoing efforts in terms of trust and reconstruction, SAICA frequently shares communication about its attitude and approach to addressing ethical matters.



BRAND REPUTATION MANAGEMENT

SAICA measures its brand promotion efforts via three surveys*:

- 1** An **independent external survey** done by Edelman International in five countries where CA institutes operate, shows that business decision makers still indicate a trust index of 96% in CAs(SA) in South Africa. You can read more detail on the 2023 survey [here](#).
- 2** The latest external [Ask Afrika Brand Admiration Index](#) for CAs(SA) among business decision makers is **68%**.
- 3** The 2024 PHI (Profession Health Index) study measured a Brand Admiration Index score of 82% when asked to trainees, business decision makers, members and SAICA stakeholders.

*Statistics quoted for numbers 2 and 3 are results from the 2023 surveys

#Differencemakers

SAICA's brand and reputation management are centred around the #differencemakers organising concept.

There's a difference between good and excellent. Between hoping we can do something and having the knowledge, perspective, skills, and capabilities to know that we can. We act in the public interest and are passionate about making a difference.

There's a difference between decisions that are made for immediate gain for the few, and those that provide sustained prosperity for all.

Welcome to the profession that is anchored on the principles of acting in the public interest, and passionate about making a difference.



MEMBER VALUE PROPOSITION

"I am part of a prestigious and valued profession that enables me to participate and make a difference in South Africa and globally, while positively impacting the economy and society."



RESPECTED, RECOGNISED & RELEVANT FOR THE FUTURE

"My institute upholds a high, international standard of pre- and post- qualification education."

"I am kept up to date on matters relating to the profession and technical developments via SAICA's many communication channels."

"SAICA's continuous learning interventions and offerings (CPD) ensure that I have focused development opportunities that will equip me for a changing world of work."



CONNECTED, ENABLED AND SUPPORTED

"Through advocacy and stakeholder engagement SAICA enables me to participate in thought leadership discussions to ultimately have an impact on the economy, the profession and in society."

"I have the opportunity to be a part of various forums, committees and attend events which offer invaluable networking opportunities."

"Thanks to strategic and global partnerships as well as reciprocity agreements, I enjoy international mobility."



HELD TO A HIGH ETHICAL STANDARD

"My institute holds me accountable to the Code of Professional Conduct which ensures members behave ethically and with integrity at all times."

"The SAICA disciplinary processes, underpinned by the SAICA by-laws, maintain the value of SAICA designations in the marketplace on a fair and equitable basis."



MAKING A DIFFERENCE IN THE ECONOMY & SOCIETY

"My institute plays an active role in the profession's transformation and growth by being an example of value creation for me and the country through projects that grow the pipeline of future business leaders and provide decent and meaningful opportunities for disenfranchised South Africans."

"I can help to make a positive and quantifiable economic contribution, which is one of the top five leading drivers of trust and admiration in the SAICA designations."



NETWORKING AND MEMBER ENGAGEMENT

LEADERSHIP OPPORTUNITIES



SAICA members have the opportunity to serve on the SAICA Board, the SAICA National Council, Regional Councils, District Associations and special/constituency interest groups which include, among others, the Members in Business, Public Sector, Tax and Practice Interest Groups. There are several other forums, committees and interest groups and events which offer invaluable networking opportunities.

NETWORKING EVENTS



Networking opportunities are some of the most important benefits of joining SAICA. You are now part of a group of elite leaders and specialists in the profession who are passionate about sharing their thoughts and ideas with their peers. This offers you an outstanding opportunity as a newly qualified AT(SA). SAICA networking events include local gatherings like conferences, dinners, business breakfasts, district social events, golf days and more (when circumstances permit) where you can expand your professional network.

SEMINARS & EVENTS



SAICA's learning and development programme comprehensively addresses the requirements of the future world of work. SAICA created the [Pathways to Relevance framework](#) to address the challenges of the Fourth Industrial Revolution, and our seminars and events are all specifically created to align to this framework.

Pathways to Relevance further focuses on the requirement for ATs(SA) to apply an integrated thinking approach when using their technical and enabling competencies in order to achieve long-term value creation and sustainable social and economic development for the benefit of all stakeholders and role players.

LEARNING & EVENTS



Associates can access SAICA webcast content from anywhere in the world. Webcasts are recorded and available after events for you to view on demand on the eVolve platform, most of which are offered on a complimentary basis.

Content covers a mix of technical and non-technical training, as well as content focusing on enabling competencies that align with the Pathways to Relevance competency framework. The offering further includes specific subject matters, conferences as well as mental wellness sessions. SAICA will continue to review its learning offerings to ensure that members remain not only in demand, but also relevant into the future.



CAREER DEVELOPMENT OPPORTUNITIES

We recognise that you need to add different dimensions to your professional development to remain relevant into the future. SAICA offers several career development and learning opportunities that are invaluable to our members and associates, irrespective of their industry or roles and responsibilities. **These opportunities include:**

1 SAICA Mentorship Programme

The aim of the mentorship programme is to enable participants to take ownership of their professional and personal development. The programme assists you in navigating your career path and developing your leadership capacity and presence, and offers multifaceted opportunities for you to work on insight, awareness and personal growth.

The mentorship programme is available to qualifying associates and offers learning at all levels, from newly qualified to more experienced members who have the opportunity to develop their leadership skills in the role of mentor or programme ambassador.

The mentorship programme is also aligned with the Pathways to Relevance framework.

MENTORSHIP PROGRAMME:

2 Career Fair/CA Exchange

The SAICA Career Network Fair provides you with a wealth of insight into the evolving global marketplace demands, career paths and creating your brand. The fair focuses on:

- Career paths in various industries.
- Entrepreneurship opportunities.
- International career opportunities.
- Skills that employers look for in prospects.
- Specialist areas highlighting those fields/sectors that are viable career options.

CAREER NETWORK FAIR:



CAREER DEVELOPMENT OPPORTUNITIES

3

eVolve

eVOLVE is the new online Learner Management System (LSM) which provides a variety of different learning activities.

The ultimate purpose of eVOLVE is to assist you, the member in being able to learn anywhere, thereby allowing you to develop and update your professional competence more flexibly and on a continuous basis.

Here is what you can expect:

- **Immediate Access:** Once enrolled, you will have instant access to all the resources you need. No more waiting - dive into your learning adventure right away!
- **Manage your learning interests:** all courses are linked to the competency framework and you can select the competencies that you want to develop.
- **Electronic CPD Reflective Learning Plan tool:** Elevate your professional development with eVOLVE. Benefit from an electronic tool to help you comply with the CPD Policy requirements.

Getting started with eVOLVE is simple:

The eVOLVE platform is accessible via the Events and Learning page on the SAICA website. You can login with your normal Windows credentials as they automatically take you to the platform.

- **Enrolment:** You can enroll for as many courses as you wish. Certain courses are free where you can self-enroll, and others are paid for using the PayU functionality.
- **Explore:** Navigate through the user-friendly interface and discover a treasure trove of learning materials.
- **Learn:** Dive into your chosen courses, absorb knowledge, and enhance your skills.
- **Track progress:** Keep an eye on your performance and see how far you have come.



SAICA'S THOUGHT LEADERSHIP AND ADVOCACY

SAICA represents the profession in national conversations to positively influence policies and operations in the public interest.

By collaborating with our members and associates, SAICA ensures that not only may we provide better and more impactful advocacy, but that member and associate views and concerns are primarily considered to effect the changes required in legislation and standards. SAICA's participation on request from regulators and standard setters confirms that SAICA and its members/associates are recognised as thought leaders.

Advocacy in the public interest with government, leaders, regulators and standard setters is a core function of SAICA. The SAICA Standards team is primarily responsible for technical advocacy. This function is done in collaboration with members through 38 technical committees and work groups. The importance of this function is highlighted by the fact that it is specifically included in the SAICA by-laws.

Through engagement with government, SAICA identifies opportunities for members and associates to contribute to the development of South Africa's economy and society, thereby making a significant difference.

SAICA further runs and partners on various initiatives that seek to unite the profession to deepen the country's understanding of the challenges, opportunities and dynamics that can help to accelerate and prioritise the delivery of the Sustainable Development Goals (SDGs), particularly those focusing on improving accountability and transparency and promoting peace. These initiatives include:

COURAGEOUS CONVERSATIONS



UNITE 4 MZANSI



GOOD GOVERNANCE ACADEMY



SDGs





SOCIAL IMPACT AND RESPONSIBILITY

Given that ATs(SA) are #difference makers in society, SAICA provides associates with an opportunity to give back through various SAICA structures:

1 Enterprise Development

SAICA Enterprise Development aims to grow South Africa's entrepreneurial ecosystem through advancing the sustainable growth of small black-owned businesses, which in turn will create employment opportunities.

SAICA Enterprise Development offers financial excellence training to SMMEs through all SAICA designations by partnering with SAICA-associated small medium practices.

HERE'S HOW YOU CAN HELP



2 The Hope Factory

Through training and mentorship programmes, The Hope Factory has the ability to empower individuals with entrepreneurial skills. We help women and youth to generate their own income and improve their living conditions by teaching them how to start and operate their own small businesses.

GET INVOLVED:



3 The Thuthuka Education Upliftment Fund (TEUF)

The Thuthuka Education Upliftment Fund is SAICA's pioneering initiative to promote transformation in the profession. Its objective is to transform the demographics of the profession to reflect those of the country in terms of race and gender, and provide educational support to African learners and students for the benefit of the profession, while simultaneously helping to uplift communities.

MAKE A PLEDGE:



Other ways to contribute

Link Thuthuka to your MySchool card. As a beneficiary of the MySchool initiative, Thuthuka earns 0.5% of the value of your spend when you swipe your MySchool card at one of its 1 600 nationwide partner stores, including Woolworths, Engen, Altech Netstar, Waltons, Jack's Paint, and many more.



THE THUTHUKA ALUMNI COMMITTEE

The Thuthuka Alumni Committee aims to increase alumni engagement and build a lasting legacy. It also plans to mobilize former Thuthuka beneficiaries and trainees to support SAICA's transformation and growth initiatives. The committee's primary objectives include promoting responsible leadership, ethical behaviour, and active citizenship, networking with like-minded individuals, encouraging a "pay it forward" spirit, strengthening student career development support, and promoting a career in chartered accountancy. The committee is seeking Associates with expertise in mentoring, coaching, marketing, information technology, education, finance, governance, fundraising, and human resources development.

For more information on the Thuthuka Alumni Committee applications or to participate, kindly email mphomo@saica.co.za



COLLABORATIONS THAT MAKE A DIFFERENCE

SAICA has entered into a memorandum of understanding with The Whistleblower House, a respected organisation dedicated to supporting whistleblowers and protecting their rights.

This collaboration aims to provide a support system for whistleblowers, ensuring that they receive the necessary assistance and protection through the whistleblowing process and beyond.

Under the terms of the agreement, SAICA will provide annual contributions to The Whistleblower House. SAICA is honoured to play a part in supporting whistleblowers - their actions contribute to strengthening corporate governance, enhancing transparency, and ultimately safeguarding public and private interests.

We encourage all our members and associates to familiarise themselves with the services provided by The Whistleblower House. Members and associates can also contribute to the work of The Whistleblower House through its website.

We are excited about the prospects that this collaboration brings and the positive impact it will have on our profession and society as a whole. Together, we can make a difference in restoring trust in the integrity of our organisations.



MEMBER OBLIGATIONS



Continuous Professional Development (CPD)

SAICA's CPD policy supports a commitment to lifelong learning based on a reflective plan where CPD activities include work-based learning, undertaking new projects at work, online reading, researching particular issues relating to clients or a specific role, and focused discussions with colleagues or professional advisers.

Members are kept abreast of the latest technical and non-technical information and trends through a host of relevant seminars and events as well as through various circulars and member communications. The learning interventions are aligned to the CA of the Future and Pathways to Relevance concepts and are designed to enhance members as business leaders.

[READ MORE ON CPD](#)



SAICA Code of Professional Conduct

The SAICA Code of Professional Conduct applies to all members, associates and trainees, as set out in the SAICA training regulations. As an AT(SA) you have an important responsibility to act in the public interest, as prescribed by the five pillars of the Code, namely integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

[CODE OF CONDUCT](#)



Tax Practitioner Obligations

SAICA, together with several other professional bodies applied for and were approved as Recognised Controlling Bodies, by SARS. As a member of SAICA you therefore do not need to register with any other body in order to register as a tax practitioner. However, there are specific requirements that members need to adhere to and steps to be taken to enable registration.

[TAX PRACTITIONER OBLIGATIONS](#)





SAICA'S CODE OF PROFESSIONAL CONDUCT

① Professional Behaviour

② Confidentiality

③ Objectivity

④ Professional Competence & Due Care

SAICA members and associates must prescribe and adhere to the SAICA Code of Professional Conduct.

The 2022 edition of the SAICA Code of Professional Conduct was updated to include the amendments made to the International Ethics Standards Board for Accountants' (IESBA) Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), issued during 2018, following the issue of proposed amendments on exposure in South Africa.

The SAICA Code applies to all members, associates and trainees, as set out in the SAICA training regulations.

The SAICA website contains a list of links to relevant guidance on the SAICA Code, including information provided by the IESBA. A mapping table is available to facilitate the tracking of changes from the extant SAICA Code to the SAICA Code (Revised 2022).

For more information visit the SAICA governance page then go to 'Legal Documents'

- **Professional behaviour**
- Confidentiality
- **Objectivity**
- Professional competence & due care
- **Integrity**

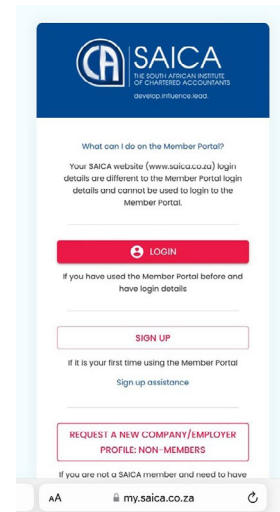


STAY IN TOUCH WITH SAICA

Member portal

We know how precious your time is, which is why we are making it easier for you to connect with us. Our SAICA member portal is an online digital platform designed to save you more time. Members and associates can use the portal to log and track queries, eliminating the need to call or send an email. It can also be used for various other member services. It is important to register on the portal and ensure your contact details are up to date in order to receive relevant information from SAICA.

MEMBER PORTAL LOGIN



Communication channels

Members can keep up to date with the latest information via SAICA's various communication channels.

We encourage members to subscribe to our monthly newsletters, including the CA World newsletter and the Calendar of Events. Additionally, we offer technical newsletters such as Integritax, Standards and Legislation, Ethics and Governance, regional-specific newsletters, and the SMP newsletter. Members also have access to the award-winning Accountancy SA digital magazine. Stay connected with SAICA on LinkedIn, Facebook, Instagram, YouTube and Twitter.

SAICA WEBSITE



ASA



**SUBSCRIBE TO
NEWSLETTER**





STAY IN TOUCH WITH SAICA

Dedicated regional WhatsApp groups

We have launched WhatsApp Broadcast Alert Services exclusively for SAICA members and associates so that you receive urgent and breaking news in a more streamlined manner.

Add the relevant regional number as a contact to your cellphone and send us a WhatsApp with your name and surname to be added to this service.

| Region | WhatsApp Broadcast Number |
|----------|---------------------------|
| Central | 071 485 3340 |
| Eastern | 063 124 2170 |
| Northern | 071 977 2331 |
| Southern | 060 703 9804 |

Young Difference Makers events

These events celebrate the achievements and accomplishments of new members and associates while introducing you to various departments within SAICA and giving you a bird's eye view into the services and experiences you can expect throughout your membership journey.

We are committed to promoting the value of our members as trusted business advisers and leaders to business, the economy and civil society, both locally and abroad.



CONTACT US

Contact details

Contact Centre 08610 SAICA(72422)
saica@saica.co.za

Tax Practitioners www.my.saica.co.za

SAICA Website www.saica.org.za

Northern region Ciara Reintjes
ciarar@saica.co.za
011 621 6879

Southern region Christiaan Vorster
Christiaanv@saica.co.za
021 801 1223

Eastern region Naeem Asvat
Naeema@saica.co.za
031 655 5533

Central region Div Lamprecht
divl@saica.co.za
051 812 0702

UK & Australia Namhlam@saica.co.za
+44(0)7340 623928

Enterprise Development
Adelaide Vambe
Adelaidev@saiced.co.za
011 479 0641

Useful Links

Constitution & by-laws



Disciplinary process



Lodge a complaint



Ethics matters



**Member marketing
material**



Fraud line





SUBSCRIBE TO OUR NEWSLETTERS

Congratulations on becoming a AT(SA)!

To ensure you know about the best member value on offer for ATs(SA), please engage with our communication by subscribing to our newsletters.

| | |
|--------------------------------------|---|
| Calendar of Events | Contains information on SAICA seminars and events from all SA regions, as well as the UK, EMEA, Americas, and ASPAC region First Tuesday of the month |
| Standards & Legislation | Focuses solely on standards and legislation matters, for example, assurance, banking, ethics, financial reporting, insurance, legal and governance, medical schemes, public sector. etc. First Thursday of every month |
| CA World | Contains relevant SAICA information, industry top stories, marketing, education and training and transformation-related information First Friday of every month |
| Accountancy SA (ASA) Magazine | Contains a direct link as well as the highlights of the latest ASA Magazine. First week of every month |
| Integritax | Focuses on tax-related matters including important notices from SARS. Every Thursday |
| Difference Makers | Showcases our members who are making a profound difference in the communities in which they live and work. Once a quarter |
| Connect Newsletter | The Connect Newsletter provides insightful updates on the latest developments at SAICA, along with valuable information to keep you informed and engaged. Twice a month |

Visit the [SAICA Member Portal](#) to subscribe and manage your subscriptions.



FAQs

Every effort has been made to ensure that the information in this document is correct. Nevertheless, information is given purely as guidance to assist with particular problems relating to the subject matter and SAICA will have no responsibility to any person for any claim of any nature whatsoever which may arise out of or relate to the contents of this guide.

The South African Institute of Chartered Accountants (SAICA) is the leading accountancy body in South Africa and one of the prominent institutes globally. SAICA offers three reputable professional accounting and business designations from a foundational to a strategic level of accounting and business competence: Accounting Technician [AT(SA)], Associate General Accountant [AGA(SA)] and Chartered Accountant [CA(SA)]. These three designations are underpinned by the SAICA Code of Professional Conduct (the SAICA Code) and continuous professional development (CPD) to ensure the highest level of professionalism, discipline and performance.

SAICA is at the forefront of developing, influencing and leading the highest standards of ethics, education and professional excellence in the delivery of quality accountancy skills. This is achieved by safeguarding the professional standards of the designations on offer; advancing and maintaining the relevance of the profession; and by regulating the members' and associates' professional conduct against the SAICA Code.

1 Is the SAICA Code of Professional Conduct (Code) applicable to AT(SA)?

Yes, the Code is applicable to all SAICA members and associates. The SAICA by-laws as amended defines the Code of Professional Conduct in Appendix 4 as "The Code of Professional Conduct is the Code of Professional Conduct of the South African Institute of Chartered Accountants as amended by the Institute from time to time and which is applicable to Members, Associates and Trainees."

Failure to comply with the Code of Professional Conduct is defined as an offence, whether by omission or commission. Committing a breach of any rule or provision of the Code of Professional Conduct or having been warned previously by the

board or any committee appointed by it, continuing to commit a breach of the Code of Professional Conduct shall constitute a punishable offence.

An associate is defined in the code as: A person who has been admitted and registered as an associate general accountant (AGA) with the Institute and therefore entitled to use the designation "Associate General Accountant" of "Associate General Accountant (South Africa) or the initials AGA(SA) or a person who has been admitted and registered as associate (AT) with the Institute and therefore entitled to use the designation of Fellow Member of Association of Accounting Technician (South Africa)" or the initials "AT(SA)".



FAQs

2

Can an AT(SA) compile financial statements for a company or close corporation?

Yes, there is no minimum requirement for the compilation of annual financial statements of a company/close corporation. An AT(SA) can sign off financial statements of a company or close corporation as an internal compiler.

The Companies Act, No. 71 of 2008 does require financial statements that are "independently compiled and reported" to be compiled by an Independent Accounting Professional. An AT(SA) does not qualify to be an Independent Accounting Professional as an AT(SA) does not meet the requirements as set out below in Regulations 26(1) of the Companies Regulations.

Reference: Companies Act - Regulation 26(1) Regulation 26(1)(d) state that an Independent Accounting Professional is defined as:

- "a registered auditor in terms of the Auditing Profession Act, No.26 of 2005 ("the APA");
- A member in good standing of a professional body that has been accredited in terms of S33 of the Auditing Profession Act; or
- Qualified to be appointed as an accounting officer of a close corporation in terms of S60(1), (2) and (4) of the Close Corporation Act, 1984."

3

Can an AT(SA) compile financial statements for any other entity such as schools/trusts/partnerships?

Yes, if there are no specific requirements/qualifications for the person to compile the annual financial statements, an AT(SA) can compile the annual financial statements.

Regulations to the Peace and Commissioner of Oaths Act, No.16 of 1963.

Reference: Designation of Commissioner of Oaths under section 6 of the Justices of the Peace and Commissioner of Oaths Act, 1963 Act No.16 of 1963) Regulations No. 38498, No.R..122 dated 2 February 2015 "6Aa. Association of Accounting Technicians (SA)("AAT(SA)": members of AAT(SA)

4

Can an AT(SA) act as a Commissioner of Oaths?

ATs(SA) can act as a Commissioner of Oaths due to the inclusion of the AT(SA) designation in the

Referred to Member Accounting Technician South Africa - MAT(SA)



FAQs

5 Can an AT(SA) act as the accounting officer of a school?

No, in terms of the Schools Act, No.84 of 1996 the governing body of a public school must appoint a registered auditor or a person who is qualified as an accounting officer to examine and report on the records and financial statements.

Reference: Schools Act, No.84 of 1996 "43. (1) The governing body of a public school must appoint a person registered as an auditor in terms of the Auditing Profession Act, 2005 (Act No.26 of 2005) to audit the records and financial statements referred to in section 42.

(2) If the audit referred to in subsection (1) is not reasonably practicable, the governing body of a public school must appoint a person to examine

and report on the records and financial statements referred to in section 42, who- (a) is qualified to perform the duties of an Accounting Officer in terms of section 60 of the Close Corporation Act, 1984 (Act No. 69 of 1984); or (b) is approved by the member of the Executive Council for this purpose."

With regards to independent schools the Schools Act, No.84 of 1996 state that the Member of the Executive Council must by notice in the Provincial Gazette state the requirements for independence schools and AT(SA)s will have to refer to the various publications to identify the requirements.

6 Can an AT(SA) act as the accounting officer of a school?

No, the Non-Profit Organisations Act, No.71 of 1997 states that an accounting officer must compile a report as identified in the Act.

Reference: Non-Profit Organisations Act, No.71 of 1997

"113. The Non-profit Organisations Act 71 of 1997 governs non-profit Organisations. In terms of section 17(2) of the Act, every registered Non-profit Organisation must arrange for a written report to be

compiled by an accounting officer, as defined in the Close Corporations Act 1984, and for this report to be submitted to the organisation. The accounting officer must report on the matters mentioned in section 17(2) of this Act. 114. Section 17(2)(c) requires the Accounting Officer to state whether or not the organisation has complied with the provisions of the non-profit organisations."



FAQs

7

Can an AT(SA) act as the accounting officer for any other entity where required?

No, if the legislation states that an accounting officer can compile certain reports or perform certain tasks the AT(SA) is not allowed to perform the services as an AT(SA) is not recognised as an accounting officer.

8

Can an AT(SA) register as a Tax Practitioner in terms of the Tax Administration Act, No 28 of 2011? If yes, what is the process to register?

AT(SA), as members of SAICA, will be allowed to register as tax practitioners, with SAICA as their RCB subject to the same entry criteria applicable to CA(SA) and AGA(SA) members.

The member/associate must confirm that during the period in which he/she registering with SAICA as the RCB:

- The member/associate must have read and complied with SAICA's code of conduct (i.e. ethics code) and be tax compliant in all material respects in the conduct of their personal tax affairs on the date of this declaration.
- The member/associate's membership with any other recognised controlling body must not have been terminated within the last five years as a result of serious misconduct.

- The member/associate must not have been convicted of theft, fraud, forgery or issuing a forged document or committed a dishonesty offence in the last five years.
- The member/associate must not have been convicted of a serious tax offense within the last five years.
- The member/associate must have/will have attained at least 15 hours of tax specific CPD in the 2020 SAICA associate membership period for purposes of being a tax practitioner (pro rata for lesser period), of which 60% is verifiable, and maintained relevant records for all CPD hours.

Registration process:

The registration process is available on the SAICA website.

[CLICK HERE](#)