



TRAINING REGULATIONS

Effective 1 January 2025

Explanatory Memorandum

INTRODUCTION

The purpose of this document is to outline and provide a brief interpretative explanation for the most significant amendments to the Training Regulations.

Please note that this document is merely to be used for clarification of certain clauses in the Regulations and can be taken into account in the interpretation of the Regulations. However, it does not replace the Regulations.

Regulation 3: DEFINITIONS, ABBREVIATIONS AND ACRONYMS

- The definition for the Academic Remission has been added.
- The definition for bridging programme has been expanded to include the recognised bridging programmes for AGA purposes.
- For academic qualifications either degree or post-graduate accredited has been changed from accredited to endorsed as academic and professional programme which are endorsed by SAICA for the purpose of the designation. Kindly refer to website link for detailed information on how endorsements work [How the SAICA endorsement process works | SAICA](#).
- The name of Initial Test of Competence (ITC) exam has been updated to the new Initial Assessment Competence (IAC).
- The definition of a training programme has been removed. Now there is only the CA of the Future (formerly known as CA2025), which is updated throughout the regulations as the sole Training Programme.
- The term "competence" has been revised to "proficiency" to ensure consistency with the terminology used in the Training Programme.

Regulation 5: DE-ACTIVATION OR DE-ACCREDITATION

- Regulation 5.1 has been amended to clarify that organisations can be re-activated according to the requirements prescribed by SAICA.

Regulation 7: REGISTRATION REQUIREMENTS

- Regulations 7.9 and 7.10 have been added for new accreditations of prospective training officers who are not yet assessors. Prospective assessors must first attend Assessor Training before submitting their application and must be registered as assessors before the training office registration is finalized.

Regulation 18: RECOGNITION OF PRIOR LEARNING

- Regulations 18.3 have been added to specify that RPL must not be applied to penalties unless approved by SAICA.

Regulation 20: SUSPENSION OF A TRAINING CONTRACT

- Regulation 20.3.4 has been revised to state that SAICA will determine suspension grounds if mutual agreement is not necessary.

Regulation 21: CANCELLATION OF A TRAINING CONTRACT

- Regulations 21.3 and 21.4 have been updated to include courses leading to endorsed degrees.
- Regulation 21.10 has been amended to revert to the wording used in the 2023 regulations for clearer clarity.

Regulation 26: NOTIFICATION IN RESPECT OF A TRAINEE WHO IS UNLIKELY TO ACHIEVE COMPETENCE AND/OR PRESCRIBED CORE EXPERIENCE HOURS

- Regulation 26.5 has been introduced to clarify that the failure of the Training Office to issue a notification, or the failure of a Trainee to sign the notification, does not invalidate any provisions contained within the notifications.

Regulation 29: DISPUTES

- Regulation 29.11 has been updated to specify that the committee nominated by IPD is the CAPD.
- Regulation 29.12 has been added to indicate that there is a 30-day period to lodge an appeal with the Project Director of Training regarding an outcome.

Regulation 31: REPEAL AND TRANSITIONAL ARRANGEMENTS

- Regulation 31.4 has been updated: trainee accountants from the 2016 Training programme will be assessed according to the 2024 Training Regulations. References to the 2016 Training programme have been removed from the regulations.

ANNEXURE 1: ENDORSED ACADEMIC QUALIFICATIONS

- The SAICA website link for endorsed qualifications has been updated.

ANNEXURE 2: ACCREDITATION CRITERIA

- D2.1 number 1 requirement has been updated. The trainee accountant is now required to submit at least one LOR monthly. Additionally, the requirement for one learning outcome in each professional area during each PDS period has been removed.
- D2.1 number 2 b. iv) has been revised to include that the evidence requirement must be verifiable.
- D2.1 number 2 c. has been amended for clarity, addressing the complexity of situations in which the PVAs have been demonstrated.
- D2.1 number 4 bullet 2 has been updated to specify that Reviewers, when completing LORs, must corroborate whether the documentation for all required sections and evidence for all learning outcomes demonstrated by the trainee accountant meets SAICA's evidence requirements.
- D2.2 number 5 has been added to state that Assessors must complete the assessment of RPL to support the training officer's decision where required.

ANNEXURE 3: DUTIES OF THE TRAINING OFFICER

- Paragraph 1.16 has been added to specify that should the SAICA Disciplinary Unit request additional documentation regarding punishable conduct, the Training Officer is obligated to provide the requested documentation within 21 business days. This ensures that disciplinary investigations can be concluded more promptly.

ANNEXURE 9: REQUIREMENTS OF SIMULATIONS

- To align with accreditation criterion C6 regarding simulations for the Training Programme, the requirements for simulations have been included as an annexure.