

USE OF THE DESIGNATIONS CA(SA) AND REGISTERED AUDITOR WHEN SIGNING OFF AUDIT, REVIEW AND OTHER ASSURANCE REPORTS

SAICA is a voluntary association which promotes the interests of its members. Membership of SAICA entitles one to use the designation “Chartered Accountant (SA)”. This privilege is protected by the Chartered Accountants’ Designation (Private) Act 67 of 1993.

It appears that there is some confusion amongst members regarding the designation that should be used when signing auditors’ reports. Section 150.6 of the *IRBA Code of Professional Conduct for Registered Auditors (Revised November 2018)* (the IRBA Code), issued by the Independent Regulatory Board Auditors (IRBA), states the following¹:

- R115.6 SA** *The individual registered auditor responsible for the audit, review or other assurance engagement shall, when signing any audit, review or other assurance report or certificate, reflect the following:*
- (a) the individual registered auditor's full name;*
 - (b) if not a sole proprietor, the capacity in which they are signing;*
 - (c) the designation 'Registered Auditor' underneath their name;*
and
 - (d) if not set out on the firm's letterhead, the name of the registered auditor's firm.'*

The IRBA issued a communique entitled “[Use of the RA Designation](#)”, dated 14 October 2019, clarifying the requirement that all registered auditors, irrespective of their registration status with the IRBA must meet the requirements in R115.6 SA and that registered auditors may not omit or substitute their designation with any other professional designation. The IRBA Code does not differentiate between registered auditors’ registration status with the IRBA, whether assurance or non-assurance.

No requirement for any other designation has been included, therefore inclusion of any other professional designation would be at the discretion of the practitioner.

SAICA believes that it is in the best interest of its members, particularly in its public relations and career publicity work, for all members to use their designatory letters after their names on all appropriate occasions. Accordingly, members of the Institute are urged to use both the “CA(SA)” and “Registered Auditor” designations when signing assurance and auditors’ reports. However, where members report as compilers of financial statements, members are cautioned that the use of the “Registered Auditor” designation may cause users to believe that such financial statements have been audited.

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¹ Also refer to the IRBA Guide for Registered Auditors on signing authority, naming conventions and stationary
1 Issued March 2020