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CHARTERED INSTITUTE FOR  
BUSINESS ACCOUNTANTS NPC



## **Guide for Immigration Accountants**

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## About CIBA

The Chartered Institute for Business Accountants NPC  
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CIBA is a Professional Accountancy Organisation for bookkeepers, financial administrators, accountants, financial managers, chief financial officers, accounting officers, tax practitioners, and independent reviewers providing accountancy services to the public for a fee.

CIBA is statutorily recognised to perform a public service in terms of the following empowering legislation:

- Recognised Professional Body and Registered Professional Designations: National Qualifications Framework Act 67 of 2008
- Recognised Controlling Body for Tax Practitioners: Section 240A of the Tax Administration Act
- Professional Accountancy Organisation for Assurance and Non-assurance Providers: Regulation 29(4) of the Companies Act, 2008 and Section 60(2) of the Close Corporations Act, 1984.

For further information on this guide, please email: [technical@ciba.org](mailto:technical@ciba.org).

The mission of the Chartered Institute for Business Accountants NPC (CIBA) is to serve the public interest, strengthen the accountancy profession in Southern Africa and contribute to the development of a strong regional economy by establishing and promoting adherence to high-quality professional standards, furthering cooperation on such standards and speaking out on public interest issues where the profession's expertise is most relevant. This will enable CIBA to deliver trusted advisors to Southern African small business and support staff to big business.

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# 1. Glossary

<b>CIBA</b>	Chartered Institute for Business Accountants
<b>AUP</b>	Agreed Upon Procedures
<b>CIPC</b>	Companies and Intellectual Properties Commission
<b>BAP(SA)s</b>	Business Accountants in Practice
<b>DTI</b>	Department of Trade and Industry
<b>Immigration Act</b>	Immigration Act, No. 13 of 2002
<b>ISRS4400</b>	International Standard on Related Services 4400
<b>SAQA</b>	South African Qualifications Authority

## 2. Introduction

This guide is intended for Chartered Institute of Business Accountants (CIBA) Business Accountants in Practice (BAP(SA)s) seeking to issue certificates in accordance with agreed-upon procedure engagements related to business visa or permanent residence permit applications. BAP(SA)s who are registered with CIBA and hold a valid Immigration Accountant License are authorised to carry out these engagements and issue the requisite certificates mandated by the Immigration Act, No. 13 of 2002 (Immigration Act).

The Immigration Act and its accompanying Regulations, as revised in 2018, stipulate that all business visa and permanent residence permit applications must be accompanied by either a certificate or a factual finding report. Furthermore, the Regulations explicitly designate BAP(SA) as the qualified professionals entrusted with providing such certificates.

In conducting these engagements and generating corresponding reports, accountants are expected to adhere to the stipulations of the International Standard on Related Services 4400 (ISRS 4400). While the procedures undertaken share certain similarities with audit processes, it's important to emphasise that an agreed-upon procedure report does not constitute an assurance report.

This guide is designed to assist BAP(SA)s in of applying ISRS 4400 for these engagements. Although the standard primarily focuses on financial information, it may also offer valuable guidance for verifying non-financial information, contingent on the BAP(SA)'s familiarity with the subject matter under consideration and reasonable criteria upon which findings can be based.

Furthermore, only BAP(SA) designation holders who completed the Immigration Accountant License of CIBA can perform these engagements and sign an agreed upon procedures or factual findings report.