



ICAEW EDUCATION AND TRAINING

AUTHORISED TRAINING EMPLOYER ACA HANDBOOK



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Use our interactive PDF to navigate easily through chapters and link directly to the online resources

The tables within this handbook can be edited, saved and printed. To print particular sections of this handbook, select 'File' then 'Print' and choose the required pages to print. To save this document, select 'File' then 'Save As...' - this will allow you to save any edits you have made.

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YOUR ROLE AND RESPONSIBILITIES



Online training file

Students are required to keep a record of their progress on each work place element of the ACA within an online training file. The training file should be maintained by the student and must be updated at least every six months. As the Authorised Training Employer, you should use the training file to review your student(s) progress and prepare feedback for six-monthly reviews.

You can also access the training file to approve work experience, provide feedback on audit, sign off once completed or cancel a training agreement if a student leaves.

Further detail on your specific role as an Authorised Training Employer is provided throughout this handbook. Each element is split into "student requirement" and "employer requirement" to distinguish responsibility.

You can access your students' training files [here](#).



To qualify as an ICAEW Chartered Accountant, students must:

- spend a minimum of three years in a formal training agreement with an ICAEW Authorised Training Employer;
- obtain at least 450 days of relevant [practical work experience](#) within this period;
- evidence 52 [professional development skills](#) with a clear example and feedback for each*;
- complete an online [Ethics Learning Programme](#), an ethics assessment, and discuss ICAEW and real ethics scenarios with you every six months;
- pass (or be awarded [credit for prior learning](#)) 15 [exams](#);
- maintain evidence of their training within their online training file, which must be updated at least every six months; and
- comply with ICAEW [student regulations](#).



As an Authorised Training Employer, your role is to support this training. You must:

At the start of training:

- ensure that all students have a signed [ICAEW training agreement](#) in place containing all relevant clauses; and
- provide an adequate and fair study policy for students to complete their examinations without placing them under undue pressure.

During training:

- you are responsible for paying the student's [annual registration fees](#) and exam entry fees. Invoices will be sent to the QPRT towards the end of the calendar year.

At least every six months throughout training:

- develop your students [incrementally](#) over the course of their training agreement in work experience, professional development and ethics;
- keep [evidence](#) of such development and ensure accurate completion of student online training files; and
- conduct [six-monthly reviews](#) of student progress where you provide feedback on professional development, discuss ethics scenarios, approve practical work experience days, discuss exam progress, and ensure each section of the training file is accurately completed by the student.

At the end of training:

- ensure that your student submits their file to the QPRT online for [sign off](#). The QPRT will be asked to declare that they have met all requirements and that they are fit and proper for admission to membership.

*Unless your organisation's internal professional development programme is formally accredited by us

PRACTICAL WORK EXPERIENCE

Work experience can be undertaken in any of these ICAEW practical work experience categories as long as it progresses in breadth and/or complexity throughout training:

- Financial accounting
- Management accounting
- Audit and assurance
- Taxation
- Financial management
- Information technology
- Insolvency

A more detailed overview of the most common areas of activity within these categories can be found [here](#).



Student requirement

- Keep a timesheet or other method of recording relevant work experience.
- Log the number of relevant days worked within the online training file every six months.
- Confirm accuracy of days with employer and enter their name within the reviewer field.
- Keep logging days to the end of the training agreement, even after the minimum 450 days requirement is met.

Students can view additional support and guidance on practical experience [here](#).



Employer requirement

- Ensure accurate timesheet or other records are maintained throughout training.
- Review student training file entries at least every six months and approve practical work experience days.



Evidencing practical work experience within the training file

Summary
Practical work experience
Professional development
Ethics and professional scepticism
Examinations
Audit qualification

Practical work experience

Total	At primary ATE	On secondment at another ATE	On secondment at unauthorised employer
0/450	0.00% <small>0 days</small>	0.00% <small>0 days</small>	0.00% <small>0 days</small>

Start date	End date	Practical work experience gained (in days)			Total	Reviewer
		At primary ATE	On secondment at another ATE	On secondment at unauthorised employer		
<div style="border: 1px solid #ccc; display: inline-block; padding: 2px 5px; margin-bottom: 5px;">Add practical work experience</div>						

Dates

From: 01 January 2020 To: 30 June 2020

Days worked

Primary ATE 72	On secondment at another ATE 0	On secondment at unauthorised employer 0
-------------------	-----------------------------------	---

Name of your reviewer
 ×

Who can confirm the information you've entered?
 ▼

I confirm that the regular mandatory review of my progress has taken place and that all entries made in this Training file and for this period under review are accurately and honestly presented.

Save practical work experience
Cancel

PROFESSIONAL DEVELOPMENT LADDERS

Unless your organisation’s internal professional development programme is formally accredited by us, students must complete the ICAEW professional development ladders over the course of their training agreement. The ladders are a toolkit containing 52 specific skills across seven categories.



Student requirement

Provide one specific example for each skill using their experience from the workplace.

Student examples should clearly indicate the Situation, Task, Action and Result (STAR).

The skills are progressive in nature and students should complete them incrementally, working their way up each ladder. Encourage them to start with the basic skills in each category and progress towards the higher level skills over the course of their training agreement.

Students can access additional tips [here](#).



Employer requirement

Provide the student with timely feedback on each skill. Employer feedback must be constructive and documented in full sentences rather than simply agreeing that they are competent.

Monitor progress through the ladders and review this at least every six months.

Some students will naturally develop more quickly in some areas than others, but a student should realistically be able to cover 15-20 skills in year one, a further 15-20 in year two and the remainder in their final year(s). Please refer to [milestone setting](#) for guidance.

You can view the full list of 52 skills with guidance [here](#).



Evidencing professional development within the training file

Employers do not have access to add comments directly to the training file. Both the example and the employer feedback must be typed in by the student during or after each review meeting.

4	-	deliver tasks under pressure?	No	Add
---	---	-------------------------------	----	-----

Add entry

Did you achieve it?
 Yes

Give specific examples

A client asked for an additional report within a short timeframe. My role was to present analysis of their revenue streams for a particular section of this report. I met with my line manager to ensure I understood the key requirements and set aside time for the tasks by moving non-essential meetings.

Feedback received from the employer

Uzma has shown she is able to work under pressure. This example highlights her positivity in gathering essential information for her tasks before proceeding so that she avoids unnecessary confusion or delay.

Save entry
Cancel



ETHICS AND PROFESSIONAL SCEPTICISM

Ethics and professional scepticism is an integral part of ACA training. Marks are allocated to ethics within each exam syllabus, but students will also learn and apply the ICAEW Code of Ethics during their training.



Student requirement

- Study the online Ethics Learning Programme within the first 12 months, and achieve at least 70% in the assessment. The programme contains six modules and optional progress tests are available:
 - i. Ethics, Stakeholders and Culture
 - ii. ICAEW and Public Trust
 - iii. The ICAEW Code of Ethics
 - iv. Ethics in Business
 - v. Ethics in Public Practice
 - vi. Ethics in a Transforming World
- Study and prepare three ICAEW ethics in practice scenarios every six months, working sequentially through the scenario pack accessed via their online training file.
- Discuss one ICAEW ethics in practice scenario plus a real life ethical situation with you every six months as part of your six month review.
- Record an ethics review in the training file every six months.



Employer requirement

- Ensure students complete the Ethics Learning Programme within the first 12 months of the training agreement and achieve at least 70% in the assessment. If you would like to explore the contents of the programme then please refer to this [overview document](#).
- Discuss one ICAEW ethics in practice scenario plus a real life ethical situation with your student(s) every six months. View the guidance on the ethics in practice scenarios [here](#).
- Ensure that students record clear evidence of the ethics discussions in their online training file.



Evidencing ethics within the online training file

Students must record an 'ethics review' in their training file every six months this can take part of the six-monthly review.

Ethics Review Record - a review every 6 months is required

Review date	Summary	Reviewer
Add ethics review		



Add ethics review

Step 1 - Enter your progress
Step 2 - Enter your review
Step 3 - Action plan

Enter details about your progress

Ethics Learning Programme

In the first 6 months of my agreement, I completed modules 1, 2 and 3 of the Ethics Learning Programme.
Record here the Modules you have completed in the Ethics Learning Programme

Ethics Assessment

I have not yet attempted the assessment. I will be doing so before my next 6 monthly review, once I have studied the remaining modules 4,5 and 6.
Record here the number of attempts you have made at the Ethics Assessment and score achieved. If the Assessment has not been taken yet record this as not yet attempted.

Ethics in Practice scenarios

I have looked at the following Ethics in Practice scenarios in this 6 monthly period:
1. Culture
2. Professional Scepticism
3. Treats and Safeguards
Record here the scenarios you have read from the Ethics in Practice Scenarios, which will form the basis for your six-monthly discussions.

Save this review entry and exit
or
Next, enter details about your review >
Cancel





Add ethics review

Step 1 - Enter your progress Step 2 - Enter your review Step 3 - Action plan

Enter details about the review

Details about the review

Who did your review? Steven Smith	Date of review 16 September 2020
--------------------------------------	-------------------------------------

Confirm that Ethical discussions were held

- I confirm that a real ethical situation was discussed
This further links your ethical development to your real work experience. You should be prepared to recall and discuss real ethical experiences that you have encountered in practice. As these will be of a confidential and possibly of a commercially sensitive nature, you should not record details of them within this training file. However, you must ensure that you follow your internal organisation's policies in respect of the recording of these experiences. You should also take into account whether the information is of a nature whereby disclosure is restricted to a certain individual within your organisation. If this is the case, you should not discuss it at your review.
- I confirm that a discussion was held on a scenario
From the Ethics in Practice scenarios or another tool that your employer is using you should be prepared to discuss at least one scenario that reflects your practical ethical progress. You should be able to analyse the scenario and give your thoughts on the issues raised and what actions may be taken.

Save this review entry and exit or Next, enter your action plan > Back Cancel



Add ethics review

Step 1 - Enter your progress Step 2 - Enter your review Step 3 - Action plan

Action plan

In the next 6 months, I will study modules 4, 5 and 6. During our discussion, my reviewer identified that I should show a greater awareness of confidentiality threats at work and home and always abide by the firm's clear desk policy.

You should record here your plans for the next 6 months and/or any ethical development needs identified in your review

Save this review entry Back Cancel



EXAMS

Students can choose to study at an [ICAEW Partner in Learning](#) or independently using [ICAEW learning materials](#).

Exams can be completed in any order, with the exception of the Case Study which must be attempted in the final year of the training agreement, once students have taken, or received credit for, all other exams.

All exams must be completed to [apply for membership](#), but they do not need to be completed within the training agreement period. Students must also complete their practical work experience, professional development, Ethics Learning Programme, training agreement and the online training file must be signed off before they can apply for membership.

[Credit for prior learning](#) is available for some exams.

STUDENT INDUCTION CHECKLIST

	Implement an ACA training agreement , signed by both employer and student.
	Ask student to register online using your 10 digit training office number (eg, X000784946), and, if training as an apprentice, unique learner number (ULN) and tutor organisation or employer provider details.
	<p>Ask the students to confirm they have read the various online how to guides. The how to guides include:</p> <ul style="list-style-type: none">• How to register as a student• How to use the online training file• How to prepare for six-monthly reviews• How to book an exam• How to prepare for exams• How to apply for credit for prior learning or work experience
	<p>Agree an anticipated progress plan with your student by completing the ACA planner, covering:</p> <ul style="list-style-type: none">• how the student's work experience is expected to develop over the course of their training agreement;• the professional development skills that the student will aim to achieve in each six-month period;• the ethics modules and scenarios that will be covered in each six-month period;• how the student will seek tuition and when they will attempt each exam; and• the key dates and deadlines for students to review and meet, and the student ACA planner.
	Agree dates for each six-monthly review and ensure your student books them into the diary. This is the responsibility of your student.
	If applicable, agree any apprenticeship terms with the apprenticeship provider. This is distinctly separate from ACA workplace requirements and more detail is provided later in this handbook.
	<p>Encourage students to read the monthly email newsletter and Student Insights and to stay up to date with ICAEW on social media.</p> <p>There is also an employer email newsletter that QPRTs automatically receive each month.</p>

MILESTONE SETTING

Setting appropriate milestones helps to manage expectations and creates structure for you and the students to work through each requirement at a sensible and digestible pace.

Demonstration of incremental development is key in developing student confidence, celebrating strengths and identifying areas for improvement, while also satisfying ICAEW regulations.

This table provides suggested milestones that we recommend for a student on a three-year training agreement.

Six-monthly period	Practical work experience	Professional development skills - example plus employer feedback	Ethics Learning Programme	Ethics in practice scenario discussion	Exams
1 st	Record days	Step 1 from each ladder	Modules 1, 2, 3 including progress tests	Scenarios 1, 2, 3 plus a real scenario	3 Certificate Level exams
2 nd	Record days	Step 2 from each ladder	Modules 4, 5, 6 including progress tests Full assessment	Scenarios 4, 5, 6 plus a real scenario	3 Certificate Level exams
3 rd	Record days	Steps 3 and 4 from each ladder		Scenarios 7, 8, 9 plus a real scenario	3 Professional Level exams
4 th	Record days	Steps 5 and 6 from each ladder		Scenarios 10, 11, 12 plus a real scenario	3 Professional Level exams
5 th	Record days	Steps 7 and 8 from each ladder		Scenarios 13, 14, 15 plus a real scenario	2 Advanced Level exams
6 th	Record days			Scenarios 16, 17, 18 plus a real scenario	Case Study

In addition to the above, any student wishing to claim audit experience towards the UK Audit Qualification must record this experience within their training file every six months and submit it for employer feedback. Days not claimed during training will not be able to count towards the Audit Qualification at a later date.

ACA PLANNER

It is best practice to download the following planner to set milestones with your student, which can then be used to track progress at each six-monthly review.

WORKPLACE REQUIREMENTS

Review date	Practical work experience	Professional development	Ethics and professional scepticism - programme and full assessment	Ethics and professional scepticism – scenario discussion

EXAMS

Certificate Level (sittings available throughout the year)						
	Accounting	Assurance	Business, Technology and Finance	Law	Management Information	Principles of Taxation
Tuition						
Revision						
Exam date						

Professional Level (sittings in March, June, September, December)						
	Audit and Assurance	Business Planning	Business Strategy and Technology	Financial Accounting and Reporting	Financial Management	Tax Compliance
Tuition						
Revision						
Exam date						

Advanced Level (sittings in July and November)			
	Case Study	Corporate Reporting	Strategic Business Management
Tuition			
Revision			
Exam date			

Key dates and deadlines can be viewed [here](#). Students can book their exams via exams online, find out more information [here](#). There is a range of [exams resources](#) available to students on our website.

SIX-MONTHLY REVIEW TRACKER

Six-monthly reviews are a mandatory part of ACA training. They can be carried out by the qualified person responsible for training (QPRT), authorised training principal (ATP), person responsible for training (PRT), deputy QPRT or counsellor. Each review should take around an hour.

Click [here](#) to access your student’s training file.

Student name	Training agreement end date	Review date	Next review date

<p>Practical work experience</p>	<p>Days are recorded in the online training file for last six months</p> <p>Days correlate to timesheets or other records</p> <p>Work experience is progressing in line with expectation</p> <p>Student is on track to achieve at least 450 days by end of agreement</p>
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Professional development ladders	Progress at this review	Target for next review	Feedback provided	Training file updated
Ethics and Professional Scepticism	/8	/8		
Communication	/7	/7		
Teamwork	/8	/8		
Problem Solving	/7	/7		
Decision Making	/8	/8		
Adding Value	/8	/8		
Technical Competence	/6	/6		
Total	/52	/52		

Ethics Learning Programme modules (to be completed in first 12 months)	Completed
ICAEW and Public Trust	
The ICAEW Code of Ethics	
Ethics, Stakeholders and Culture	
Ethics in Business	
Ethics in Public Practice	
Ethics in a Transforming World	
Ethics assessment (70% required)	

Ethics scenarios discussions (required every six months throughout training)	Completed
One real scenario and one ICAEW scenario discussed with student	
Ethics review added to ethics section of student training file	

UK AUDIT QUALIFICATION

If your organisation is a registered auditor within the UK or EEA students can claim audit experience towards the UK Audit Qualification during their training agreement. This qualification is one of the prerequisites for becoming a Responsible Individual (RI).

How many days of audit experience are required?

240 days of audit experience are required, of which at least 120 days must be statutory experience as defined by the Companies Act 2006.

Students must also demonstrate progression to an audit senior or equivalent level, which may require more than 240 days to be recorded. Students who will not achieve this within the training agreement period should always log the experience that they do gain, as this can be added later when they are an ICAEW member. Audit experience not claimed during training will not be eligible at a later date.

You can find out more about the UK Audit Qualification [here](#).



Student requirement

- Log audit experience within the online training file at least every six months.
- Document sufficient detail showing the name of the entity (eg, XYZ Ltd), nature of audit work (eg, £40m turnover manufacturing company limited by shares), and the audit experience gained (eg, substantive testing of fixed assets as an audit junior).
- Ask employer to add feedback to the entry.
- Submit all audit experience for final sign off to their employer within six months of the end of the training agreement, otherwise it will become ineligible.
- You should ensure the audit tab is kept open when submitting the rest of your file to allow you to do this.



Employer requirement

- Remind students to log their audit experience on a timely basis.
- At each six-monthly review:
 - add feedback to the file including commentary on competence and progression (NB the employer must log in using their own account to do this);
 - ensure days are appropriately split between statutory and other, and that no ineligible experience (eg, internal audit work, grant audits, limited scope assurance engagements) are included.
- Perform an additional final sign off of all audit experience within six months of the end of the training agreement, otherwise the student's experience will no longer be eligible. The six month review can be done by Counsellor/PRT/QPRT or Person Responsible for Sign Off but the final approval must be PRT/QPRT or PRSO.
- The person authorised to review audit experience may be different from the person completing the six month reviews. In this case an additional discussion on audit should be completed alongside each six month review.



Audit qualification

Total	UK statutory audit work	'Other' audit work	Outside primary ATE
0	0	0	0

The UK Audit Qualification (AQ) is the qualification you are required to hold under the UK Companies Act 2006 should you wish to eventually sign UK audit reports. The AQ alone will not automatically entitle you to sign UK audit reports. For full details on the AQ please see [icaew.com](https://www.icaew.com). If you are gaining audit experience outside of the UK please check [icaew.com](https://www.icaew.com) to see if this experience can be recognised towards ICAEW AQ. The AQ section of the file should be completed and reviewed every six months as part of the six-monthly review process.

Start date	End date	Audit work experience gained (in days)			Total
		UK statutory audit work	'Other' audit work	Experience gained outside of primary registered ATE	
Add audit work experience					



Dates

From To Period cannot exceed 8 months.

Audit work experience gained (in days)

Days of UK statutory audit work Days of 'other' audit work Days of work outside of primary registered ATE

Was this work performed outside of the UK?

Yes No





Evidencing audit experience within the training file

Details of audit experience

Nature of audit work
£40m turnover food manufacturing company, £15m turnover AIM listed software licensing company, law practice

Provide details of the size of the entity and industry information.

Name of entities audited
ABC Ltd, X-GO PLC, Bradley & Co

Provide full names of all entities audited making the type of entity clear e.g Ltd, LLP etc.

Audit experience and development
I acted as team member on ABC Ltd and X-Go PLC, performing substantive testing on debtors and creditors (new areas for me) and testing the bank reconciliations (performed on previous audits). This was my 4th time performing Solicitors Accounts Rules work so I was able to coach a more junior member of staff.

Consider your audit development and your development from previous audits.
What audit tasks were performed?
What new audit experiences were achieved?
What role did you play in the audit team?

Who will provide feedback?
Please select a person

I can confirm that this entry is true and accurate.

Submit for feedback Cancel





Evidencing audit experience within the training file

Unlike the rest of the training file, access to this area is restricted so that only the employer (who must hold the UK Audit Qualification themselves) can add feedback and approve experience.

Student list
[View reports](#)

Filter list
My Actions
All Offices
All Types
Search by name or number

Displaying my actions from all offices
[Download Excel](#)
Showing 1 to 2 of 2 students

Student name	Student number	Type	Training office	City Code	Action
Uzma Khan		ACA	LONDON	LONDON/L00	Audit feedback requested
Elena Polski		ACA	LONDON	LONDON/L00	PWE review requested

Confirm

I confirm that this entry is true and accurate

Select this option if you are happy with the accuracy and detail of the entry (Provide feedback on the student's performance)

Reviewed 01 Dec 2020

I do not want to action this entry at this time

Return to student

I am returning this to the student

Select this option if changes are required to the entry (Provide details of the amendments required)

01 Feb 2020	31 Jul 2020	42	12	0	54 day(s) Feedback provided
01 Aug 2020	31 Jan 2021	15	31	0	45 day(s) Feedback provided

Submit your actions

Adding feedback and approving audit experience within the training file

In addition to requesting employer feedback every six months, students must also submit their audit section for final approval prior to [submitting their file for sign off](#). Audit experience must have final approval in place within six months of the end of student training agreements or it will not be eligible.

APPRENTICESHIPS

In England, the [Level 4](#) and [Level 7](#) Apprenticeships are available to new or existing staff, school leavers and graduates.

It allows ICAEW Authorised Training Employers to use [government funding](#) whether the employer is paying the levy or not.

The Level 7 Apprenticeship applies to both the ACA programme and joint ACA-CTA programme.

Level 7 - Accountancy Professional Apprenticeship

The apprenticeship retains the key elements of the traditional ACA, including the training agreement and ICAEW online training file:

- Minimum three-year ICAEW training agreement;
- Practical work experience;
- Professional development;
- Ethics and professional scepticism;
- Exams.

In addition, students will:

- sign a separate commitment statement and apprenticeship agreement with the tuition provider;
- develop apprenticeship-specific knowledge, skills and behaviours;
- spend at least 20% of their time doing [off-the-job training](#); and
- complete a [Project Report](#).

When an employer and tuition provider determine an apprentice is ready to sit the end-point assessment they will confirm the trainee has passed the Gateway review. Find out more [here](#).

Financial benefits

- Levy-paying employers can claim up to £21,000 per apprentice.
- Non levy-paying employers can also receive up to 95% government funding (up to £19,950).
- If you are a non-levy paying employer, with 50 employees or less, and the apprentice you are employing is age 16-21, the government will pay 100% of the cost of the apprenticeship.
- No employer National Insurance is payable for apprentices under 25 years old, up to earnings of £43,000 a year.

Conditions

The Education and Skills Funding Agency (ESFA) requires that:

- all learning and assessment costs including exam entry and resit fees must be paid by the employer; and
- exam entry and resit fees must be paid by the employer; and
- claw-back clauses cannot be included in the training agreement or employment contract.

Find out more

When considering the apprenticeship route, we recommend that you speak to your regional [ICAEW business development manager](#).

Further information on ICAEW apprenticeships is provided [here](#).

If your students are studying the ICAEW CFAB qualification, find out more [here](#).

To find out more about the ICAEW Business and Finance Professional (BFP) designation, please click [here](#).

ADMINISTRATION FORMS

<p>CHANGING THE QUALIFIED PERSON RESPONSIBLE FOR TRAINING (QPRT)</p> <p>They can:</p> <ul style="list-style-type: none"> • extend, suspend and cancel training agreements; • conduct six-monthly reviews; and • perform final sign off. <p>They oversee the training process and are the main point of contact with ICAEW.</p> <p>They must have held membership with a relevant professional body for at least two years.</p>	<p>EXTENDING A TRAINING AGREEMENT</p> <p>Agreements can be extended up to a total of 60 months. Extension may be required if a student is switching to a part-time contract, or requires more time to meet ACA requirements. Please note, training periods should not be extended just in order to complete the exams. Exams are independent of the minimum three-year training agreement period.</p> <p>Extensions up to three months can be made by the student online, otherwise the form must be completed.</p>
<p>APPOINTING A PERSON RESPONSIBLE FOR TRAINING (PRT)</p> <p>This person effectively acts as a QPRT within a subsidiary training office.</p>	<p>CANCELLING A TRAINING AGREEMENT</p> <p>Training agreements can be cancelled at any time. This can be done by the QPRT online during the training period, or by the use of this form outside of that period.</p>
<p>APPOINTING A COUNSELLOR</p> <p>Counsellors can conduct six-monthly reviews but cannot amend training agreements or perform final sign off. They must hold a relevant professional accounting qualification.</p>	<p>SUSPENDING A TRAINING AGREEMENT</p> <p>Agreements should be suspended if a student is absent from work for a prolonged period or more than four consecutive weeks eg. due to maternity leave or sick leave.</p>
<p>APPOINTING A STUDENT MANAGER</p> <p>Student managers have read access to training files but cannot conduct six-monthly reviews or sign offs. They do not need to hold a professional qualification.</p>	
<p>APPLYING TO BECOME A TRAINING OFFICE GROUP</p> <p>This is required if you would like another office within your organisation to be authorised for ACA training.</p>	

FINAL SIGN OFF (Please note this is separate to the Audit Qualification sign off.)

At the end of your student's training agreement, the QPRT or ATP is required to complete one final sign off to declare that the student:

- has completed the practical work experience requirement (a minimum of 450 days unless the student was eligible for 300 days);
- has completed all professional development steps;
- has completed 240 days of audit experience if applicable;
- has completed the ethics and professional scepticism requirements, which includes achieving a minimum of 70% at the ethics assessment and documenting evidence of six-monthly ethical discussions; and
- is fit and proper to become an ICAEW member.

WHAT DO WE MEAN BY 'FIT AND PROPER'?

Fit and proper relates to the character and suitability of your ACA students for ICAEW membership.

- ✓ Adherence to ICAEW ethical principles (integrity, objectivity, professional competence and due care, confidentiality and professional behaviour).
- ✓ Adherence to professional standards and of course any relevant legislation and regulation.
- ✓ Behaviour in their personal and professional life.
- ✓ Financial integrity within personal and professional dealing.

Certain exceptional circumstances would cast doubt upon someone's integrity or suitability, for example:

- a criminal record;
- a history of bankruptcy or an individual voluntary arrangement (IVA);
- failure to satisfy a judgment debt;
- dishonesty such as falsifying expenses or timesheets; or
- an adverse finding by any professional body or regulator.

For more information on the issues relating to fit and proper, please see our [regulations and guidance](#) which sets out our ethical and professional standards.

Once a student has submitted their file for sign off, you access the sign off section [here](#).

WHAT HAPPENS NEXT?

Your students have up to 12 months to apply and become an ICAEW member from their eligibility date; this includes any queries we have when we verify their records. The eligibility or qualification date is the latter of:

- the date they were notified that they had passed the last of their ACA exams; or
- the date their training agreement was completed (including any extension).


The 12 months includes submitting their training records, the records being checked and verified and answering any queries we may have, so make sure your students apply for membership as soon as they are eligible.

If they apply after 12 months, or their application lasts longer than 12 months, they will incur a late application fee and we will need to request additional information from them to progress the application.


For everything your students need to know about becoming an ICAEW member, visit [icaew.com/apply](https://www.icaew.com/apply)

FURTHER GUIDANCE AND SUPPORT

Students

 Live chat to speak directly to an adviser

 studentsupport@icaew.com

 +44 (0)1908 248 250

Opening Hours

08:30 - 17:00 (UK-time)

Monday, Tuesday, Thursday, Friday

10:00 - 17:00 (UK-time)

Wednesday

Employers

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THANK YOU FOR TRAINING OUR FUTURE MEMBERS.



Chartered accountants are talented, ethical and committed professionals. ICAEW represents more than 208,000 members and students around the world. 99 of the top 100 global brands employ ICAEW Chartered Accountants.*

Founded in 1880, ICAEW has a long history of serving the public interest and we continue to work with governments, regulators and business leaders globally. And, as a world-leading improvement regulator, we supervise and monitor around 11,500 firms, holding them, and all ICAEW members and students, to the highest standards of professional competency and conduct.

We promote inclusivity, diversity and fairness and we give talented professionals the skills and values they need to build resilient businesses, economies and societies, while ensuring our planet's resources are managed sustainably.

ICAEW is the first major professional body to be carbon neutral, demonstrating our commitment to tackle climate change and supporting UN Sustainable Development Goal 13.

ICAEW is a founding member of Chartered Accountants Worldwide (CAW), a global family that connects over 1.8m chartered accountants and students in more than 190 countries. Together, we support, develop and promote the role of chartered accountants as trusted business leaders, difference makers and advisers.

We believe that chartered accountancy can be a force for positive change. By sharing our insight, expertise and understanding we can help to create sustainable economies and a better future for all.

[charteredaccountantsworldwide.com](https://www.charteredaccountantsworldwide.com)
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ICAEW is
carbon neutral

* includes parent companies. Source: ICAEW member data
February 2024, Interbrand, Best Global Brands 2023