



**ICAEW REVIEW:
MERCIA, A LEGAL
SERVICES TRAINING
PROVIDER**

CONTENTS

The probate course	1
Curriculum.....	1
Operation of the course	1
Course attendance and examination results 2019 - 2022	2
Table 1: course attendance 2019 - 2022	2
Table 2: 2019 – 2022 examination results	2
Other relevant Mercia services	3
Next review	3

THE PROBATE COURSE

Curriculum

The Mercia course is designed to meet a curriculum set by ICAEW. In the absence of any significant changes in non-contentious probate, the curriculum has not changed since 2014. The curriculum was reviewed in 2022, and no changes were found to be required. Consequently, there have been no changes in non-contentious probate or the scope of ICAEW authorisation in the review period.

Mercia advised that several course attendees have indicated that they either do not intend to offer probate services or do not meet the criteria for authorisation. This group includes administrative and professional staff desirous of learning more about probate as a service their firm offers. There is insufficient evidence to indicate that a shorter overview course should be developed for those individuals who undertake the course for personal learning reasons only. .

Operation of the course

The probate course and exam are operated four times each year. The courses in 2022 occurred quarterly, and exams were held within 14 days of the end of the course.

Until 2020, training was delivered at least four times yearly over two full days at venues in England and Wales. Similarly, the required exam was administered in a standard format at fixed locations a minimum of four times yearly. During the COVID pandemic Mercia moved the course entirely online to comply with restrictions imposed by the government, while continuing to deliver required training and examinations.

The switch to online did not necessitate any change in course materials and there was minimal disruption to the overall delivery timeline in 2020. The most significant change is that the course is no longer operated over two full days at a fixed location. Instead, candidates attend four consecutive half-day sessions. Candidates can also access learning by paying for access to past course recordings and course notes.

All online courses are recorded, and the recording is made available to attendees for 12 months, which means they can repeat sections of the training to consolidate their learning. The recordings also offer a means for those seeking accreditation to access the training between scheduled courses. In addition, Mercia makes the course recordings available to ICAEW for review.

Mercia stated it received limited feedback about the move to online training and examination. However, of the comments noted, the majority were reported as positive, and there appeared to be an acceptance that online training is how most courses will be undertaken post-pandemic.

No complaints were received by Mercia or ICAEW during the period of review about the operation of the Mercia course.

In light of recent examples of cheating in academic online exams, most significantly in the United States, ICAEW requested details of how the Probate Course exam is operated and invigilated. Mercia is working with TestReach, a company specialising in creating and operating remote examinations. TestReach is an established company working with several public and private clients, including the Chartered Institute for Securities and Investments, ACCA, Council of Europe and the British Council. There have been no incidents reported in connection with the probate course.

Course attendance and examination results 2019 - 2022

In 2022 a total of 43 candidates attended and participated in the Mercia live Probate courses. Two people booked onto the course but did not attend, although they were able to access the recording. A further 31 people paid for access to the recordings after the course. Seventy-six people attended the online course or paid for access to the recordings and course material. Sixty-eight exams were attempted, and 47 resulted in a passing mark. The pass rate in 2022 was 69%. Of those taking the exam in 2022, seven candidates had previously taken and failed the previous year. The pass rate in 2022 slightly dipped from the average of 85% between 2019 and 2021. There is no obvious explanation for this fall although there may have been a higher percentage of attendees re-sitting in 2022 than in previous years.

The numbers of attendees and pass rates for previous years are shown in the tables below.

Between 2019 and 2022, 370 people attempted the examination, of which 335 achieved a passing grade on the first occasion. The 35 who did not pass the exam on the first occasion opted to re-sit the exam, with the majority securing a passing mark on the second attempt. Thirty-five people sat the exam between one and four times (45 re-sits).

Table 1: course attendance 2019 - 2022

Year	Venue (Course)	Attendees	Total
2019	London	82	
2019	Birmingham	24	
2019	On-demand	35	
			141
2020	Mercia Live	100	
2020	On-demand	111 (Includes delegates booked on older recordings moved to updated recordings)	
			211
2021	Mercia Live	63	
2021	On-demand	41	
			104
2022	Mercia Live	43	
2022	On-demand	31	
			76

Table 2: 2019 – 2022 examination results

Year	Total number of exams	Passed	Failed	Pass Rate
2019	141	119	22	84%
2020	103	90	13	87%
2021	103	88	15	85%
2022	68	47	21	69%

Year	Candidates first attempt	Candidates re-sitting	Total number of re-sits
2019	132	6	9
2020	91	7	12
2021	92	8	11
2022	55	6	13

OTHER RELEVANT MERCIA SERVICES

- Mercia offers several other services to ICAEW members, including a Probate Compliance Manual. In addition, ICAEW has access to all Mercia material drafted for the use of ICAEW- authorised firms and individuals.
- A Probate Practitioners Conference is held by Mercia annually, and members of ICAEW's Quality Assurance Department attend and participate. The next conference will take place on 21 September 2023.
- An optional training course, '*Probate and IHT - A Tax Refresher*,' focuses on Inheritance Tax issues arising during the probate process.
- Firms can pay for an on-site '*Probate Compliance Review*', including a written findings document and recommendations. Unfortunately, we do not have any details for how many of these reviews Mercia has undertaken.

NEXT REVIEW

The next review of Mercia's performance as a training course provider is planned to take place in 2025.

Please [complete this form](#) if you would like to submit your feedback to ICAEW about the course.

Our role as an improvement regulator

Our role is to strengthen trust in ICAEW Chartered Accountants and firms. We do this by enabling, evaluating and enforcing the highest standards in the profession.

ICAEW's regulatory and conduct roles are separated from ICAEW's other activities so that we can monitor, support or take steps to ensure change if standards are not met. These roles are carried out by the Professional Standards Department (PSD) and overseen by the ICAEW Regulatory Board (IRB).

Our role is to:

- **authorise** ICAEW firms, members and affiliates to undertake work regulated by law: audit, local audit, investment business, insolvency and probate;
- **support** the highest professional standards in general accountancy practice through our Practice Assurance scheme;
- **provide** robust anti-money laundering supervision and monitoring;
- **monitor** ICAEW firms and insolvency practitioners to ensure they operate correctly and to the highest standards;
- **investigate** complaints and hold ICAEW firms and members to account where they fall short of standards;
- **respond** and comment on proposed changes to the law and regulation; and
- **educate** through guidance and advice to help stakeholders comply with laws, regulations and professional standards.

Chartered accountants are talented, ethical and committed professionals. ICAEW represents more than 198,500 members and students around the world. 100 of the top 100 global brands employ our 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 12,000 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.

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