



Authorised Training Employer and Authorised Training Principal Regulations

Effective 1 July 2025

DEFINITIONS

In these regulations, defined terms are indicated ***in bold and italics***. Unless the context otherwise requires, defined terms shall have the following meanings:

Approved training means the professional training and work experience gained within an *Authorised Training Employer* or under an *Authorised Training Principal*.

Authorised Training Employer (ATE) means an organisation approved under the Authorised Training Employer and Authorised Training Principal Regulations to provide and supervise the *approved training* of a *provisional member*.

Authorised Training Principal (ATP) means a person approved under the Authorised Training Employer and Authorised Training Principal Regulations to supervise the *approved training* of a *provisional member*.

cancellation or cancelled means the ending of a *training agreement* before *approved training* has been completed.

Committee means the Education & Training Board (or such other Committee as the ICAEW Council may from time-to-time designate) or any Committee, Sub-Committee, person or persons acting under its direction.

ICAEW means the Institute of Chartered Accountants in England and Wales.

Person Responsible for Sign Off (PRSO) means an individual nominated by the QPRT and confirmed by the *Committee* who meets the requirements set out in the Authorised Training Employer and Authorised Training Principal Regulations as responsible for *approved training* carried out at an *Authorised Training Employer* under the supervision of the QPRT.

Person Responsible for Training (PRT) means an individual nominated by the QPRT and confirmed by the *Committee* who meets the requirements set out in the Authorised Training Employer and Authorised Training Principal Regulations as responsible for *approved training* carried out at a *training office* of an *Authorised Training Employer* under the supervision of the QPRT.

provisional member means a person who has not been admitted to full *membership* of ICAEW and:

- a) is registered with ICAEW as an ACA student; or

- b) is registered with *ICAEW* under a *training agreement* with an *Authorised Training Employer* or an *Authorised Training Principal*; or
- c) has attempted an *ACA* examination and no more than three years have elapsed since the date of the last attempt at an *ACA* examination; or
- d) was registered with *ICAEW* under a *training agreement* with an *Authorised Training Employer* or an *Authorised Training Principal* and no more than three years have elapsed since the *training agreement* was completed or cancelled; or
- e) has applied for *ICAEW membership* outside the period allowed under the regulations and the application has not been finally determined.

Qualified Person Responsible for Training (QPRT) means a person nominated under the Authorised Training Employer and Authorised Training Principal Regulations to be responsible for the *approved training* to be carried out at an *ICAEW Authorised Training Employer*.

training agreement means an agreement made between an *Authorised Training Employer* or an *Authorised Training Principal* and a *provisional member* in which both parties acknowledge their mutual commitment to provide an effective period of *approved training* and a proper contribution to the work of the *Authorised Training Employer* or *Authorised Training Principal*.

training office means an office within an *ICAEW Authorised Training Employer*.

AUTHORISED TRAINING EMPLOYER CONDITIONS

1. An organisation shall be approved as an **Authorised Training Employer** only if and so long as:
 - (a) it nominates a **Qualified Person Responsible for Training** who satisfies the requirements of regulation 3;
 - (b) it initially and periodically thereafter satisfies the **Committee** that it can meet the conditions and expectations of the Training Standards and such other conditions as the **Committee** may from time-to-time determine;
 - (c) it pays to *ICAEW* the annual registration fees for *provisional members* registered with the organisation under a *training agreement*, and such other fees as the **Committee** may from time-to-time set.
2. The **Committee** may at its discretion waive the requirement for the **Authorised Training Employer** to pay the annual registration fee under regulation 1(c) where the *provisional member* has agreed to pay the fee and/or such other fees as the **Committee** may from time-to-time set.
3. The **Qualified Person Responsible for Training** nominated under regulation 1(a) must:
 - (a) hold at least two years' membership of a body agreed by the **Committee** to be a nationally recognised professional accountancy body;
 - (b) hold an appropriate managerial position within the **Authorised Training Employer**;
 - (c) comply with the conditions and expectations set by the Training Standards or otherwise notified by *ICAEW* in writing;
 - (d) be fit and proper.
4. The **Committee** may vary or waive the requirements of regulations 1, 2, and 3 in such circumstances as the **Committee** in its absolute discretion considers acceptable.
5. The **Committee** shall:
 - (a) give or withhold authority to employers applying to become or to remain **Authorised Training Employers**;
 - (b) determine the maximum number of *provisional members* that may be based at an **Authorised Training Employer** at any one time;

- (c) impose such conditions, restrictions or barriers on authorisation as the **Committee** in its absolute discretion considers necessary.
- 6. At the Committee's discretion, a **Qualified Person Responsible for Training** may nominate a **Person Responsible for Sign Off**, who also meets the requirements set out in regulation 3, to assist in the oversight and review of **approved training** carried out at an **Authorised Training Employer** under the supervision of the **Qualified Person Responsible for Training**.
- 7. At the Committee's discretion, a **Qualified Person Responsible for Training** may nominate a **Person Responsible for Training**, who also meets the requirements set out in regulation 3, as responsible for approved training carried out at a **training office** of the **Authorised Training Employer** under the supervision of the **Qualified Person Responsible for Training**.

AUTHORISED TRAINING PRINCIPAL CONDITIONS

- 8. A person shall be approved as an **Authorised Training Principal** only if and so long as they initially and periodically thereafter satisfy the **Committee** that they can provide appropriate supervision of a **provisional member's** professional experience and such other requirements as the **Committee** may from time-to-time determine.
- 9. Subject to regulation 10, the **Authorised Training Principal** must:
 - (a) hold at least two years' membership of a body agreed by the **Committee** to be a nationally recognised professional accountancy body;
 - (b) hold an appropriate managerial position within the organisation in which the **provisional member** is employed;
 - (c) comply with the conditions and expectations set by the Training Standards or otherwise notified by **ICAEW** in writing;
 - (d) be fit and proper.
- 10. The **Committee** may in its absolute discretion permit an individual who does not meet the criterion in regulation 9(a) to be an **Authorised Training Principal** if it considers they have sufficient experience and seniority to discharge the responsibilities of an **Authorised Training Principal** and meets the remaining requirements of regulation 9.
- 11. The **Committee** shall:
 - (a) give or withhold authority to a person applying to become or to remain an **Authorised Training Principal**;
 - (b) determine the maximum number of **provisional members** that an **Authorised Training Principal** may at any one time have responsibility for provided such number does not exceed four;
 - (c) impose such conditions, restrictions or barriers on authorisation as the **Committee** in its absolute discretion considers appropriate;
 - (d) determine the maximum number of **Authorised Training Principals** in any organisation at any time;
 - (e) determine the maximum number of **provisional members** training under **Authorised Training Principals** permitted at any time in any organisation provided that such number does not exceed 12.

CHANGE IN CIRCUMSTANCES

- 12. The **Qualified Person Responsible for Training** or **Authorised Training Principal** shall notify the Education and Training department of **ICAEW** in writing within 10 business days of any material change in their **Authorised Training Employer** or employer which may affect their ability to meet the Training Standards.

13. An **Authorised Training Employer** must notify the Education and Training department of **ICAEW** of the name of any person nominated as the **Qualified Person Responsible for Training** to replace the person previously nominated under regulation 1(a).
14. The **Committee** must ensure, following notification of changes under regulations 12 and 13, that the **Authorised Training Employer** can continue to satisfy the requirements of regulation 1.
15. The **Committee** must ensure, following notification of changes under regulation 12, that the **Authorised Training Principal** can continue to satisfy the requirements of regulation 9.
16. The **Authorised Training Employer** and **Authorised Training Principal** must promptly notify **ICAEW** of the following occurrences and must provide any relevant information as the **Committee** may require:
 - (a) an extension to the period of **approved training**;
 - (b) a change to the **provisional member's training office**;
 - (c) the **cancellation** of the **provisional member's training agreement** or period of **approved training**; and
 - (d) the start and end dates of any period of suspension.

POWERS OF VARIATION

17. Subject where relevant to compliance with the Companies Act 2006 and appropriate consultation with the Financial Reporting Council, the **Committee** shall have the power to vary or waive the above regulations.