

APPENDIX 3: SCHEDULE OF AMENDMENTS

The table below summarises the proposed changes and the reasons behind them.

Paragraph / section	Proposed change
1	Effective dates to be changed to 1 November 2026 with confirmation that the previous version of the regulations was in force from 1 November 2023 to 31 October 2026 and applies to CPD years inclusive of that period. References to “Professional Standards Department” to be changed to “Regulation & Conduct” to reflect new ICAEW terminology. Definitions for “Committee”, “Conduct Committee”, and “Disciplinary committees” have been deleted to avoid confusion and ensure consistency with the Practice Assurance Committee which is now specifically referred to throughout the regulations. The “Head of Committees and Tribunals” has been replaced with the “Head of Adjudication” to reflect new ICAEW terminology. Definition added for Local Audit Regulations which are to be referenced in regulation 7. “Probate” has been replaced with “legal services” to capture the fact that we now register members for oaths work under the legal services umbrella. References to “Key Audit Partner” or “KAP” to be changed to “Lead Partner” to reflect new statutory terms that are shortly to come into force (and reflected throughout the regulations). Definition added for “trusts of a low risk or personal nature” which are to be added to regulation 5 on exemptions. This formalises the concept which was added to guidance on which members are exempt from the CPD Regulations.
5	Wording added to align with current guidance to confirm that a member acting solely as a trustee for a trust of a low risk or personal nature will be exempt.
6	Wording added to align with current guidance, requiring members undertaking less than £1,000 of paid accountancy-related work annually or acting solely as a director of a micro-entity, to follow the RAID model with no minimum hours requirement but a requirement to maintain records and make these available on request.
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8(b)	Wording added to clarify that, where a member falls within more than one CPD Category, they must comply with the requirements of the CPD Category with the highest CPD hours requirement.
8(c)	Wording changed to confirm that ethics CPD must be verifiable.

8(d)	Wording added to clarify that records of all completed CPD must also be kept as well as evidence for verifiable CPD.
9	Wording amended to clarify the distinction between “relevant” CPD, which applies to all CPD, and “verifiable” CPD, which is an additional requirement.
10	Wording added to clarify that those who become subject to the regulations partway through the year will not be required to complete CPD hours on a pro rata basis if they are subject to regulation 6, which requires members to follow the RAID model.
12	“Dispensations” to be replaced with “Allowances” when referring to those who may not be able to fully comply with the CPD requirements due to significant and unexpected absences from work. This avoids confusion with formal dispensation processes available in other areas of ICAEW as this will be considered by the PAC if a member is referred for failing to complete the minimum hours for their CPD category.
14(e)	Regulation added so that a member who does not complete their ethics CPD must provide an undertaking to QAD to remedy the deficiency.
14(f)	Wording added to clarify that members failing to create a plan to address their learning needs, under regulation 6 or regulation 8, will still be required to provide an undertaking to QAD to remedy the shortcoming.
15	Wording added to clarify this regulation will now only apply to members providing an undertaking to QAD for failing to comply with the requirements of regulation 8.
16	Regulation added to specifically cater for a breach under regulation 6, where RAID only is required, where the breach of an undertaking would only be referred to the PAC if QAD believed the member should have completed some training. This ensures the member is not referred to the PAC for failing to create a plan for their learning needs where QAD believed no actual training was necessary.
18	Reference to regulation 6 added to ensure those required to follow RAID under regulation 6 may be referred to the Conduct Department for failing to comply with the CPD requirements twice within five years.
19	Regulation added to allow immediate referral to the Conduct Department for those who fail to provide CPD records to QAD upon request or otherwise do not co-operate with ICAEW in relation to a CPD check.
20	Wording added to clarify that firms must ensure the minimum total number of CPD hours is met as well ensuring records of all completed CPD are kept for three years, in addition to evidence for verifiable CPD.
21	Wording added to clarify that firms must identify which members were non-compliant.
27	Regulation added to grant the Chief Learning Officer powers to vary the regulations. This will allow Learning Monitors (who represent E&T Board), or other individuals, to consider on a case-by-case basis whether any requirements should be varied due to exceptional circumstances.
Schedule	Wording added to clarify that further guidance is available on ICAEW's website for terms used in the detailed CPD categories.
Schedule – CPD Categories	Wording added to clarify that all CPD must be relevant to a person's role and learning needs and that the verifiable requirement is an additional requirement.

Schedule – CPD Categories: members working in practice, category 2	Wording added to include “oaths work” in addition to “probate work, reflecting that ICAEW members accredited for legal services can now provide oaths services too.
Schedule – CPD categories: volunteering at charities	Wording added to clarify that ethics CPD is also required for members within this category.