

Audit Qualification Requirements



Training contract requirements

To obtain the Audit Qualification (AQ), you must:

- Complete a training contract of at least two-to-three years* at an ICAS Authorised Training Office (ATO). At least two years must have been completed under the supervision of an individual who holds a UK audit qualification or is eligible to sign audit reports in accordance with the law of a country where the audit work has been deemed by the FRC as comparable to that of the UK.
- Obtain relevant practical experience and achieve prescribed competencies, documented within an ICAS logbook.
- Complete a minimum of 220 days of accepted audit experience, including at least 110 days of statutory audit experience. More information on accepted and statutory audit experience can be found [here](#).

*You may be eligible for backdating of your training contract by 12 months if you've been in continuous employment at the ATO in which you will complete the special entrant pathway. Alternatively, you may be entitled to up to 24 months credit towards your AQ for prior work experience, if you hold or have held audit signing rights as part of your qualification from a body outside the UK.

Assessment requirements

To be awarded the CA and AQ you must complete a number of assessment requirements. These are determined based on your existing professional qualification from outside the UK.

The starting point is the full ICAS CA syllabus, however, exemptions may be possible.

Minimum requirements and confirmed pathways

The following courses are mandatory minimum requirements from which no exemptions are available:

- Knowledge – Taxation and Business Law
- Skills – Advanced Assurance
- Integration – Integrated Case Study

We have confirmed a reduced assessment pathway comprised of the above mandatory minimum requirements for holders of qualifications of the following professional bodies in other countries:

- [American Institute of Certified Public Accountants \(AICPA\) \(Please note that the US CPA licence must hold attest status\)](#)

- [Chartered Professional Accountants Canada \(CPA Canada\)](#)
- [South African Institute of Chartered Accountants \(SAICA\)](#)
- [Hong Kong Institute of Certified Public Accountants \(HKICPA\)](#)
- [Institute of Singapore Chartered Accountants \(ISCA\)](#)
- [Institute of Chartered Accountants of Zimbabwe](#)
- [Compagnie Nationale des Commissaires aux Comptes \(CNCC\)](#)
- [Ordre des Experts-Comptables \(OEC\) - FRANCE](#)
- [Wirtschaftsprüferkammer \(WPK\)](#)
- [Institut der Wirtschaftsprüfer \(IDW\)](#)
- [Consiglio Nazionale dei Dottori Commercialisti ed Esperti Contabili \(CNDCEC\)](#)
- [Camera Auditorilor Financiari din Romania \(CAFR\)](#)

For members of all other professional bodies outside the UK, we will consider eligibility for exemptions from non-mandatory subjects in the Knowledge and Skills elements of the syllabus on a case-by-case basis.

Mutual recognition agreements between the UK and other countries

The Financial Reporting Council, on behalf of the UK, can reach agreement with other countries for the mutual recognition of statutory audit qualifications. This normally allows individuals holding professional accounting qualifications with agreed bodies from these countries an accelerated route to statutory auditor status in the UK.

The accelerated route normally includes completion of aptitude test in Business Law and UK Taxation, as well as a transition period of practical training where applicable. More information on current agreements, which cover Australia, New Zealand, Norway, Iceland, Liechtenstein and Switzerland, can be [found here](#).

If you're a member of a body with which the UK has a Mutual Recognition Agreement, please email students@icas.com with a copy of your CV, letter of good standing from your home body, and evidence of holding of audit signing rights if applicable.