

# Guidance Note – Required CPD Hours For Audit Professionals

## Background

This note provides guidance on the expectations which the Recognised Supervisory Bodies (RSBs) have in relation how many hours statutory auditors and audit team members should be spending on continuing professional development (CPD) for audit:

- Association of Chartered Certified Accountants (ACCA)
- Institute of Chartered Accountants in England & Wales (ICAEW)
- Institute of Chartered Accountants of Ireland (ICAI)
- Institute of Chartered Accountants of Scotland (ICAS)

It has been prepared with the oversight and support of the Financial Reporting Council (FRC), in its role as the Competent Authority for audit in the UK.

## Requirements

It is important that all firms which are licensed to undertake audit work are fully aware of the CPD requirements which are applied by the RSB which issues their licence. The location of the requirements for each of the RSBs is summarised as follows:

- ACCA – [Global Practising Regulations](#), including the UK Audit Regulations
- ICAEW – [Continuing Professional Development \(CPD\) | Membership | ICAEW](#)
- ICAI – [Audit Regulations and CPD Regulations](#)
- ICAS – [Audit Regulations](#) and [ICAS CPD Regulations](#)

## Input and output-based CPD models

While each of the RSBs require their audit firms to ensure that audit CPD is undertaken, the bodies use different models as the basis for the CPD requirements they apply to their members, and other individuals they may regulate. The two main models for CPD are summarised as follows:

- Input-based models require a set number of hours of CPD to be undertaken each year, normally requiring a proportion of these hours to be verifiable.
- Output-based models place the onus on the individual to determine their professional development needs and what CPD is required, with no set hours listed.

RSBs may also chose to operate hybrid models which give members options over which requirements to follow (i.e. input or output-based requirements).

## Meeting requirements

Audit firms must have arrangements which ensure that all principals and employees doing audit work are, and continue to be, competent to carry out the audits for which they are responsible or employed. This is set out in Regulation 3.17 of the Audit Regulations used by ICAEW, ICAI, and ICAS, and Regulation 11 of the United Kingdom Audit Regulations 2016 used by ACCA.

Members of an RSB will always have to satisfy the CPD requirements of that body and may be included as part of an annual sample or other regulatory exercise. Over and above this, the RSB which licences the firm for audit may require Responsible Individuals (RIs), and other employees working in audit, to follow that body's CPD requirements.

The RSBs will ensure that audit firms and RIs are aware of which requirement(s) must be followed, and how.

## Required hours

The RSBs which operate input-based models will inform individuals and firms how many hours of CPD must be undertaken each year, and how many of these hours must be verifiable (i.e. capable of being supported by evidence).

While the RSBs operating output-based models do not prescribe a minimum number of hours of CPD, this should not be taken to mean that such CPD is not important. Developing and maintaining the professional competence necessary to provide high quality audit services to clients is essential to the public interest, strengthening trust in the audit profession.

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Having considered a review undertaken by the FRC in 2025, the RSBs agree that their CPD requirements (input or output models) are unlikely to be met by RIs or audit staff undertaking **less than seven hours of verifiable audit-related CPD** (where audit work comprises a significant part of their day-to-day work).

Monitoring against this expectation is considered on a case-by-case basis, and is proportionate to the particular circumstances of each firm, RI, and/or audit team member, including any wider quality control framework in place.

In cases where follow-up actions are required, these may include more frequent CPD reviews in the future, or enhanced CPD monitoring during the next inspection cycle.

## Reviewing audit CPD

The RSBs monitor the amount and quality of audit CPD through different means, including regulatory monitoring visits and sampling exercises. If deficiencies in audit CPD are identified, this may be addressed through regulatory and / or disciplinary action against individuals and / or firms.