

Date: 1 January 2026



ICAS Education Regulations

A thick, teal-colored brushstroke underline is positioned below the word 'Regulations'. It has a hand-drawn, slightly irregular appearance with a few smaller strokes underneath the main line.

The Institute of Chartered Accountants of Scotland

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Council, in terms of Rules 11.10.2, 11.10.4 and 11.10.5 of the ICAS Rules, hereby makes the following Regulations.

Arrangement of Regulations:

1. General
2. Knowledge Level
3. The Skills Assessment Panel
4. The Integration Assessment Board
5. Authorised Training Offices

1. General

Citation and Commencement

- 1.1 These Regulations, made by Council under Rule 11.10.2, may be cited as the ICAS Education Regulations, and shall come into force on 1 January 2026.

Definitions

- 1.2 In these Regulations, words and phrases have the same meaning as in the ICAS Rules.

Notices

- 1.3 Any notice or other document to be sent under these Regulations shall be delivered electronically, by hand or by post. It must be sent to the address that the Member, CA Student Member, Affiliate or Firm has given to ICAS for this purpose. Delivery shall be deemed to have occurred:
- 1.3.1 for emails, and other electronic means, when sent;
 - 1.3.2 by hand, when delivered;
 - 1.3.3 by post, 48 hours after posting.

2. Knowledge Level

Constitution

- 2.1 The Qualifications Board shall delegate oversight of the Knowledge level of the ICAS CA qualification, under Regulation 8.35.6 of the General Regulations, to the executive management.

Powers and functions

- 2.2 The executive management shall have the power to:
- 2.2.1 assess whether the knowledge, skills and values requirements for the Knowledge level of the ICAS CA qualification have been met by a CA Student Member;
 - 2.2.2 assess whether the knowledge, skills and values requirements for any qualification established under Rule 9 have been met;
 - 2.2.3 determine all other matters incidental to or arising from the exercise of any such powers delegated by Qualifications Board.
- 2.3 The executive management may sub-delegate all or any of the powers and duties set out in Regulation 2.2 in accordance with a scheme of delegation to be approved by the Qualifications Board.

Reporting

- 2.4 The executive management shall submit an annual report to the Qualifications Board which covers the Knowledge level of the CA qualification.

3.

Skills Assessment Panel

Constitution and composition

- 3.1 The Qualifications Board shall establish a Skills Assessment Panel, resourced in accordance with the relevant Terms of Reference, together herein referred to as “the Skills Assessment Panel”.
- 3.2 External appointments to the Skills Assessment Panel shall be for a term of three years, renewable for one further term of three years at the discretion of the Qualifications Board.
- 3.3 The length and number of terms referred to in Regulation 3.2 may be extended or varied in exceptional circumstances, at the sole discretion of the Qualifications Board.
- 3.4 The Skills Assessment Panel shall have a Chair approved by the Qualifications Board.

Conduct of business

- 3.5 The Skills Assessment Panel shall meet according to the assessment schedule.
- 3.6 At all meetings of the Skills Assessment Panel, a minimum of three members shall constitute a quorum.
- 3.7 A meeting of the Skills Assessment Panel may be conducted in person, by email, telephone or other electronic or video conferencing means whereby communications between members can be conducted in real time.
- 3.8 The Chair shall, in the case of an equality of votes, have a second or casting vote.

Declaration of interest

- 3.9 Each member of the Skills Assessment Panel must declare any interest in any matter before the Skills Assessment Panel. The Chair may require that a member of the Skills Assessment Panel who has declared such an interest withdraws from any discussion and decision on the matter concerned.
- 3.10 If the Chair has declared an interest in a particular matter or is otherwise absent, the Skills Assessment Panel may appoint one of their members to perform the functions of the Chair.

Remuneration

- 3.11 External members of the Skills Assessment Panel may be remunerated and shall otherwise be entitled to be reimbursed by ICAS for any expenses reasonably incurred in connection with their membership of the Skills Assessment Panel, in accordance with any applicable expenses policy.

Powers and functions

- 3.12 The Skills Assessment Panel shall have the power to:
 - 3.12.1 assess whether the knowledge, skills and values requirements for the Skills level of the ICAS CA qualification have been met by a CA Student Member;
 - 3.12.2 assess whether the knowledge, skills and values requirements for any qualification established under Rule 9 have been met;
 - 3.12.3 determine all other matters incidental to or arising from the exercise of any such powers delegated by Qualifications Board.
- 3.13 The Skills Assessment Panel may sub-delegate all or any of the powers and duties set out in Regulation 3.12 in accordance with a scheme of delegation to be approved by the Qualifications Board.

Reporting

- 3.14 The Skills Assessment Panel shall report annually to the Qualifications Board.

4. The Integration Assessment Board

Constitution and composition

- 4.1 The Qualifications Board shall establish an Integration Assessment Board in accordance with the Terms of Reference.
- 4.2 Appointments to the Integration Assessment Board shall be for a term of three years, renewable for one further term of three years at the discretion of the Qualifications Board.
- 4.3 The length and number of terms referred to in Regulation 4.2 may be extended or varied in exceptional circumstances, at the sole discretion of the Qualifications Board.
- 4.4 The Integration Assessment Board shall have a Chair approved by the Qualifications Board.

Conduct of business

- 4.5 The Integration Assessment Board shall meet according to the assessment schedule.
- 4.6 In accordance with the Terms of Reference the Integration Assessment Board shall have a minimum of three members at each meeting to constitute a quorum.
- 4.7 A meeting of the Integration Assessment Board may be conducted in person, by email, telephone or other electronic or video conferencing means whereby communications between members can be conducted in real time.
- 4.8 The Chair shall, in the case of an equality of votes, have a second or casting vote.

Declaration of interest

- 4.9 Each member of the Integration Assessment Board must declare any interest in any matter before the Integration Assessment Board. The Chair may require that a member of the Integration Assessment Board who has declared such an interest withdraws from any discussion and decision on the matter concerned.
- 4.10 If the Chair has declared an interest in a particular matter or is otherwise absent, the Integration Assessment Board may appoint one of its members to perform the functions of the Chair.

Remuneration

- 4.11 Members of the Integration Assessment Board may be remunerated and shall otherwise be reimbursed by ICAS for any expenses reasonably incurred in connection with their membership of the Integration Assessment Board, in accordance with any applicable expenses policy.

Powers and functions

- 4.12 The Integration Assessment Board shall have the power to:
 - 4.12.1 assess whether the knowledge, skills and values requirements for admission as a Member have been met by a CA Student Member;
 - 4.12.2 determine all other matters incidental to or arising from the exercise of any powers delegated by Qualifications Board.
- 4.13 The Integration Assessment Board may sub-delegate all or any of the powers and duties set out in Regulation 4.12 in accordance with a scheme of delegation to be approved by the Qualifications Board from time to time.

Reporting

- 4.14 The Integration Assessment Board shall report annually to the Qualifications Board.

5. Authorised Training Offices

Eligibility and application

- 5.1 In order to be eligible to be an Authorised Training Office an office must demonstrate to the satisfaction of the Qualifications Board that it meets the requirements prescribed by the Qualifications Board.
- 5.2 An application to be an Authorised Training Office shall:
 - 5.2.1 be in the form prescribed by the Qualifications Board;
 - 5.2.2 contain such information as may be required by the Qualifications Board.

Consideration of applications

- 5.3 On receipt of an application to be an Authorised Training Office, the Qualifications Board may:
 - 5.3.1 grant the application;
 - 5.3.2 grant the application with restrictions and/or conditions as it deems appropriate;
 - 5.3.3 refuse to grant the application; or
 - 5.3.4 request further information from the applicant

- 5.4 In taking a decision under Regulation 5.3, the Qualifications Board may take into account any information which may have a bearing on the suitability of the application to be an Authorised Training Office.

Obligations of Authorised Training Offices

- 5.5 An Authorised Training Office shall:
- 5.5.1 meet the standards of training as prescribed by the Qualifications Board;
 - 5.5.2 co-operate with ICAS and provide it and its representatives with any information which is requested regarding the activities of the Authorised Training Office;
 - 5.5.3 submit to such monitoring or inspection visits by ICAS or its representatives at such frequency or on such occasions as the Qualifications Board may decide;
 - 5.5.4 comply with any orders or directions issued by the Qualifications Board;
 - 5.5.5 inform ICAS immediately of any changes in the Authorised Training Office which have or may have an impact on its ability to meet the eligibility requirements prescribed under Regulation 5.1.

Powers of the Qualifications Board in respect of Authorised Training Offices

- 5.6 The Qualifications Board shall have the power to:
- 5.6.1 impose restrictions or conditions on an Authorised Training Office;
 - 5.6.2 suspend the status of an Authorised Training Office;
 - 5.6.3 withdraw the status of an Authorised Training Office
- 5.7 The powers in Regulation 5.6 shall be exercised by the Qualifications Board if it considers that:
- 5.7.1 the Authorised Training Office no longer meets the eligibility requirements prescribed under Regulation 5.1;
 - 5.7.2 the Authorised Training Office has not complied with its obligations under Regulation 5.5;
 - 5.7.3 the Authorised Training Office is otherwise not a fit and proper training environment for CA Student Members or individuals studying for qualifications under Rule 9.
- 5.8 A decision of the Qualifications Board under Regulation 5.6 shall come into effect on the expiry of 10 business days from service of its decision on an Authorised Training Office.
- 5.9 Where the Qualifications Board has served notice on an Authorised Training Office of a decision under Regulation 5.6, the Authorised Training Office may request a hearing before the Qualifications Board; such request to be submitted before the expiry of the timescale set out in Regulation 5.8.
- 5.10 If a request for a hearing is submitted in accordance Regulation 5.9, the decision of the Qualifications Board shall be delayed pending a hearing.
- 5.11 Where a hearing is held in accordance with Regulation 5.9, the Qualifications Board shall thereafter decide whether to:
- 5.11.1 affirm its decision;
 - 5.11.2 vary its decision; or
 - 5.11.3 withdraw its decision.
- 5.12 The Qualifications Board may sub-delegate its powers and functions in respect of Authorised Training Offices in accordance with a scheme of delegation to be approved by the Qualifications Board from time to time.




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