ICAEW continuing professional development changes: impact on CIOT and ATT members

General Features



22 November 2023

Updated ICAEW Continuing Professional Development Regulations came into effect on 1 November 2023. Joint CIOT/ATT and ICAEW members and other CIOT/ATT members regulated by ICAEW will now need to assess if and how they are affected by the changes.

ICAEW have implemented changes to their Continuing Professional Development (CPD) Regulations, effective 1 November 2023. Everyone covered by their regulations will be required to complete a minimum number of CPD hours annually. A proportion of the required hours must be verifiable (that is to say evidenced) and of these verifiable hours a minimum of one hour’s ethics training must be undertaken aligned to the ICAEW Code of Ethics. The number of minimum and verifiable hours are variable, dependant on the role and activities of those within scope.

We have received a number of queries about the potential impact on our members as a result of the changes. To address the common questions on this area, we have provided some frequently asked questions (FAQs) with input from ICAEW which include:

1. Do CIOT or ATT have any plans to return to a more hours-based approach to CPD in light of the ICAEW changes?
2. I am a joint ICAEW and CIOT/ATT member. What will be the impact of the changes for me?
3. If I undertake CIOT or ATT provided learning, what type of learning would this be classified as, when providing my records to ICAEW?
4. I am not an ICAEW member, but I work for an ICAEW regulated firm. Do the changes affect me?

The FAQs include further links to ICAEW key points of information and guidance, and are available on the CIOT and ATT websites (tinyurl.com/y6hhrpca and tinyurl.com/524vzk25).

The CIOT and ATT CPD regulations, which were last updated in 2022 (with some minor changes effective from 1 January 2023) remain the same. Those within scope are required to assess and perform such CPD as is appropriate to their duties. There are no requirements in relation to the number of hours of CPD or structured versus unstructured CPD. Further details are available on the CIOT and ATT websites (tinyurl.com/cnwrsjwv and tinyurl.com/bdh7d7ee).

We recommend that all CIOT and ATT members who are, or may be, affected by the ICAEW changes review their position to ensure they are meeting all their requirements. A full overview of ICAEW CPD changes is available on the ICAEW website (tinyurl.com/mrxa5a6n).

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