

REVISED OPERATIONAL FRAMEWORKS & FUTURE WAYS OF WORKING

1. STRUCTURE & RELATIONSHIPS

Local Network	Independent district society
<i>What will be the nature of the relationship with ICAEW under the new framework?</i>	
<p>Those district societies become part of ICAEW will move from being an independent and separate legal entity (which will cease to operate in its current form) and will be a local arm of ICAEW (local network). The network, operating entirely as ICAEW, will be the local face of the organisation, representing ICAEW's interests across the geographical UK area.</p>	<p>Those district societies opting to remain independent will operate entirely as a separate legal entity. The relationship with ICAEW will remain but it will clearly defined under a series of SLAs, which will include details of the roles and responsibilities of each party and the support that ICAEW will provide under the new framework.</p>
<i>How will the entity be structured?</i>	
<p>The district society will change from its current legal and operational structure to become ICAEW as a local network. No separate entity will be required for operational purposes, however the existing district society will still hold and manage any reserve funds.</p> <p>will provide a template constitution that can be used which will be concise and reflect the revised activities of the entity.</p> <p>Branches of the existing district society must follow the lead and come into the local network (unless agreed otherwise, in which case, ICAEW will no longer recognise that branch).</p> <p>There will be no branch structure within the network; any local activity which would have been carried out for members in that area will be undertaken as a stream of activity by the ICAEW network, with a targeted geographic focus.</p>	<p>As an independent district society, it can determine its own legal and operational structure. It may retain its structures and any branches under that structure.</p>

Who will I be volunteering for under the new framework?

Under the new framework, you will move from being a district society volunteer to an ICAEW local volunteer/active member. ICAEW will maintain a register of its active members. ICAEW's Code of Conduct for active members will apply and you will be supported by ICAEW's volunteer management policies, including induction & training programmes and expenses policy. As an ICAEW volunteer, you will have access to the ICAEW Active Members' area of the ICAEW website and its resources.

You will volunteer for the district society, a separate legal entity to ICAEW and your volunteer relationship will be with the district society. It will be the responsibility of the district society to provide its volunteers with any induction and training as appropriate and to manage its own volunteer management policies, including the payment of volunteer expenses. Whilst ICAEW's Code of Conduct does not apply to non-ICAEW volunteers, ICAEW requires the district society to have its own Code of Conduct which mirrors its own, and to which all district society volunteers will be required to adhere.

2. MEMBERSHIP & MEMBER ALLOCATION

Local Network	Independent district society
<i>Can non-ICAEW members be admitted to local membership?</i>	
Allocation to ICAEW local networks is for ICAEW full members only.	As an independent district society, it is very much the decision of the committee (or governing body) to determine its Rules for membership.
<i>Can non-ICAEW members sit on the Board / committee?</i>	
Non-ICAEW members may participate in ICAEW's local activities, but that does not extend to becoming an ICAEW active member/volunteer and sitting on the Board.	Should the district society wish to admit non-ACAs to its membership, it will no longer be able to use the term 'Chartered Accountants' in its trading name as this is a protected trademark. Any non-ACA member who is admitted to membership of the district society would need to be administered by the district society.

3. CONSTITUTIONS & GOVERNANCE

Local Network	Independent district society
<i>Will we need to change the constitution?</i>	
<p>There will be no requirement for a constitution (other than for the entity holding any reserves). All local ICAEW networks will instead operate under clearly defined 'Terms of Reference', and whilst there will be some variances to reflect the local demographic, these ways of working will be consistent across the network areas. The document will defined the ways of working set out key areas such as:-</p> <ul style="list-style-type: none"> • Accountability • Powers, authorities and delegations • Composition • Operation & purpose • Meetings • Applications (formerly elections) <p>You will be provided with a simplified constitution for the existing entity to ensure that minimal governance is required. The entity will revert to its original name; this is to ensure that the district society name is preserved, should the network wish in future to move back to being a separate legal entity to ICAEW.</p>	<p>As a separate legal entity, the district society can define its own constitution and Rules.</p> <p>ICAEW requires, where applicable, amendments to be made to any constitutions deemed to be illegal (e.g, Rules which are ageist, non-inclusive) and which do not accurately represent the role of the district society.</p> <p>All district societies have been (or are in the course of being) provided with a marked-up version of their constitution, which will highlight the mandatory amendments (in red), and advisory/cautionary amendments (in amber). ICAEW does not deem it appropriate to comment on any other area(s) of a constitution, although it would obviously advocate best practice, robust corporate governance and inclusivity.</p> <p>It will be necessary for the district society to set up and use its own registered address; this cannot be the address of the Regional Executive or an ICAEW office address, as previously. It will also be the responsibility of the district society to ensure that any registered office is uses meets data regulations.</p>
<i>Does ICAEW need to approve any changes made to the constitution?</i>	
<p>This will no longer be necessary under the local networks structure. ICAEW will work with you to implement the Terms of Reference and to ensure that all local volunteers are aware of the new ways of working. Any amendments to the Terms of Reference will be made in accordance with ICAEW's procedure, which will include consultation with representatives of the local network.</p>	<p>ICAEW no longer needs to formally approve any amendments made to the district society's constitution, but should be kept informed of any changes, for information purposes only. This excludes amendments to the designated geographical area covered by the district society; these are areas defined by ICAEW and any amendments should first be referred to ICAEW for discussion and consultation.</p>

<i>Will there still be a committee – and how will it be made up?</i>	
<p>Under the local network, we will move from having committees to Boards, which, working closely with the ICAEW Regional Director, will operate in an advisory capacity and will be following ICAEW existing best practice.</p> <p>Each Board will be headed by a Chair (formerly President) and a Deputy Chair (formerly Deputy President). It is vital that the composition of the Board is representative of the local membership/demographic, and that all board members have a clearly defined role and purpose. The composition of the Board will be agreed by the Board and Regional Director.</p> <p>There will be no requirement for an Honorary Secretary as all governance-related processes will be looked after under ICAEW's procedures and the need for a Treasurer is removed (although the Board will need to assign trustee responsibility for management of the reserves to a specific volunteer).</p> <p>It is the decision of the Board, working with the Regional Director, to decide whether to 'grandfather' existing committee members to the new Board, or whether it wishes to create a new Board of volunteers as it moves into the network structure. Note: staggered terms of appointment will be agreed to ensure the full Board does not need to retire at the same time.</p>	<p>Under the district society framework, there will be no change, unless the district society wishes to do so, and it is at liberty to determine the composition of its committee.</p>
<i>Will there be changes to how Board/committee members are appointed?</i>	
<p>The governance of the Board will follow the same process as other ICAEW Board and committees; appointment to roles on the Board will be by an application process and in accordance with ICAEW's best practice governance framework.</p>	<p>There will be no change to committee (and branch, where relevant) structure, AGM and election processes for independent district society, unless required by the district society/branch committee.</p> <p>Due to the nature of the duties & responsibilities, it will be mandatory for the district society to have an Honorary Secretary and Treasurer in place.</p>

Applications to the Board will be considered and approved by the Chair and the Regional Director.	None of the responsibilities of these roles may be passed to ICAEW staff and this will be set out clearly in the SLAs between ICAEW and the district society.
<i>How will the AGM process work?</i>	
<p>The application process removes the need for a formal AGM/election governance process.</p> <p>The revised process aims to encourage an open and democratic process, with a focus on inclusivity, and which will allow us to identify and target potential candidates for specific Board roles.</p> <p>For example, where a Board lacks representation from a <10-year PQE member, the application process would focus on encouraging applications from that member group, allowing the Board to be representative of membership and activity.</p> <p>All elements of the application process, including annual awareness campaigns to members and targeting of potential candidates, will be delivered by the ICAEW team.</p>	<p>For the 2023 AGM process, ICAEW will support the related communication process, and issue any AGM/governance-related notices to ICAEW members allocated to the district society.</p> <p>All notices/correspondence will be issued on behalf of the district society by ICAEW staff and under the instruction of the Honorary Secretary and in accordance with the timelines that will be provided to the district society by ICAEW.</p> <p>ICAEW would therefore require the district society to detail its governance processes clearly in its constitution. ICAEW will ensure all governance processes are delivered, in accordance with the district society's constitution. No governance or AGM-related notices will be issued by ICAEW unless they reflect the district society's own Rules and constitution.</p>
<i>Do we still need to appoint an auditor?</i>	
No, this will not be necessary for those coming in as local networks; there will be no need to produce annual accounts, other than for any reserves. All Finance support will be provided by ICAEW's Finance team.	This is very much the decision of the independent district society.

4. BRAND, IP & MARKETING

Local Network	Independent district society
<i>What will we be called under the new framework?</i>	
<p>As a local member network - and the local arm of ICAEW - it will operate as ICAEW, and as such, use the Economia logo, along with its geographical descriptor. For example, ICAEW West Midlands.</p>	<p>As an independent district society, it will be necessary to revert to the district society's original name & make use of its original logo. It will not contain reference to ICAEW or use the Economia logo. This will be effective from 1 January 2023.</p> <p>ICAEW will be able to offer help to create any digital logos, assets and amended templates, as required, to ensure that the district society is able to continue its activities under its revised name.</p>
<i>Will we be able to use ICAEW's reports and content in events, websites and newsletters?</i>	
<p>Moving to the network model means that the district society becomes ICAEW entirely, removing any need for further consent to use ICAEW's intellectual property.</p>	<p>Any events, content or publications that make use of or refer to ICAEW and its intellectual property will require prior approval, with an agreement in place between ICAEW and the district society in relation to that use. This will be set out clearly in the SLAs.</p>
<i>What happens to the social media accounts?</i>	
<p>Any social media account held currently by the district society will become ICAEW-owned/managed channels and will be managed by ICAEW's marketing team.</p>	<p>Any social media accounts held currently by the district society will be owned and managed by the district society (and its volunteers).</p> <p>The channel will operate under the district society's original name. It will be the responsibility of the district society's volunteers to populate the channel with its own content (or ICAEW content under IP agreement). ICAEW staff will still be able to support the DS and post content; they may be set up as admin on the account, but not managers/owners.</p>
<i>Will marketing support from ICAEW continue?</i>	
<p>All marketing and promotion will be provided by ICAEW's marketing team. This includes event & activities promotion, brand & design, PR, content, social media, e-communications and analytics reporting.</p>	<p>ICAEW will continue to promote the district society's events and activities via its website, as currently, with a disclaimer that makes it clear the district society is a separate entity. ICAEW will also continue to support the district</p>

All costs for brand, design and marketing/comms support will be covered by ICAEW.

society and issue e-communications to promote its activities; this will be under the district society's name and issued in accordance with ICAEW's data policies.

All costs for brand, design and marketing/comms support will be covered by the district society.

The district society will no longer be required to use an ICAEW-approved designer and all marketing assets/collateral produced will be in the name of the district society. Where data sharing is required for direct marketing (for example, printed newsletters), member data will only be shared with ICAEW's approved supplier – Gemini – as currently.

5. FINANCE & RELATED

Local Network	Independent district society
<i>Will ICAEW DS Accounts still provide support?</i>	
<p>Day-to-day finance support will be provided by ICAEW's regional and Finance teams; finances for its operations will be part of the UK regions' budget/finance report.</p> <p>Any support required on the operationally dormant district society entity (and in managing the reserve funds) will continue to be supported by ICAEW's DS Accounts team. Whilst the network structure does not require a Treasurer to be in place, you may wish to appoint trustees to manage any reserves (or to allocate responsibility for the reserves to a specific member/role; this is entirely your decision to make).</p> <p>DS Accounts will also complete any VAT returns etc, as necessary.</p> <p>The operationally dormant district society entity will revert to its original DS name and you will be issued with a simplified constitution to be used for the entity – full support will be provided by the DS Accounts and regional teams.</p>	<p>It will be necessary for the district society to have a Treasurer in place, who will take full responsibility for the district society's finances. Bookkeeping support will be provided by ICAEW DS Accounts, if required; terms of this support, and the requirements on both ICAEW and the Treasurer/its officers, will be set out in the SLAs, with a standardised service provided to all users. This includes read-only access to Quickbooks; ICAEW will continue, as part of this support, to meet the cost of the licence, if required by the district society, which may if it wishes, use its own licence outside of DS Accounts (and decline the offer of support from the DS Accounts team). There will be an additional SLA in place for those wishing not to use DS accounts for bookkeeping.</p> <p>A standard set of reports will be provided by DS Accounts.</p> <p>ICAEW regional staff (outside of the Finance team) will no longer be able to take responsibility for any DS finance-related activities and support. ICAEW staff must not be a signatory on any bank mandates, be asked to retain any financial records or have any authority in relation to the management of DS finances.</p>
<i>What happens to the society's reserve funds? And how will they be managed?</i>	
<p>Any reserves will be held in the operationally dormant district society entity, which will maintain its own bank account; the monies will not be held by or subsumed into ICAEW. As set out above, support will be provided by the ICAEW DS Finance team to manage the reserves and any accounting requirements, working closely with the Board member(s).</p> <p>It is the decision of the DS committee as to how/if the reserves are spent however it must have a reserves policy.</p>	<p>As per the current position, it is entirely up to the district society committee how reserves are managed. However, ICAEW will be requesting each district society to have a documented reserves policy.</p>

<i>How will finances work day-to-day?</i>	
Managing the budget and expenditure, including raising & approving purchase orders and managing invoice payments will be looked after by the ICAEW Regions' team. The Regional Director will act at the main point of contact for any expenditure, which will be funded from their allocated budget once agreed by the Funding Group.	Responsibility for the day-to-day financial operations will be managed by the Treasurer, with support provided, as required, by ICAEW's DS Accounts team, under an SLA agreement.
<i>Will funding from ICAEW still be available?</i>	
ICAEW will support all costs incurred to support the operation of its local network; this includes, but is not limited to, all staff costs, all insurances, all legal costs, financial & operational management-related costs, provision of QuickBooks, credit card processing fees (for online events), DotDigital access, licenced Shutterstock imagery, any design-related costs etc, volunteer training programmes, volunteer expenses etc. Funding for events and activities will be determined by the activities set out in the RD's regional plan; for events where there is an attendance charge, we should be aiming for break-even; for agreed non-chargeable events, budget may be allocated.	ICAEW will continue to support costs incurred in relation to the provision of support from ICAEW staff costs, provision of QuickBooks, credit card processing fees (for online events), DotDigital access, provision of asset library, and expenses for attendance at ICAEW OH events. The DS Funding working group will be providing its recommendations in due course.
<i>Will we be able to enter into sponsorship agreements?</i>	
As ICAEW, and working closely with the Regional Director/team, we will identify opportunities to work with sponsors, including ICAEW's existing commercial and Affinity partners. Any new relationships/potential sponsors will be considered, in accordance with ICAEW's sponsorship guidelines, and any sponsorship arrangement entered into will be with ICAEW, under its standard sponsorship agreement. It will be necessary for any existing arrangements entered into by the DS	The district society may enter into its own sponsorship agreements as it wishes, and any agreements should be signed by the district society.

prior to coming in to ICAEW to be reviewed, and managed accordingly, under ICAEW's sponsorship guidelines.

Where we are working with a sponsor or third party to deliver an event/activity, it will be necessary to have in place the standard ICAEW agreements, which will cover any commercial terms, use of brand/IP, data sharing etc.

6. LEGAL & REGULATIONS

Local Network	Independent district society
<i>Who will arrange the insurance to cover our activities & operations, including medals?</i>	
<p>All insurances, including for any medals, will come under ICAEW's policy, and will be provided under the terms and conditions of that policy.</p> <p>Any risk assessments that may be required for external third-party venues will be undertaken by ICAEW and any contracts in place with those venues will be reviewed by ICAEW, to ensure the necessary public liability insurance is in place.</p>	<p>As an independent district society, it will be necessary for it to arrange all insurances, and to ensure that the terms of that cover are fully met. No responsibility may be given to ICAEW staff in this regard. ICAEW will provide contact details of its broker, if required, to help it in sourcing quotes. Should a risk assessment be required for an external event, it will be the responsibility of the DS (and its officers) to undertake that review, and also to review all contracts with third party venues to ensure sufficient public liability insurance is in place.</p>
<i>Who will be responsible for negotiating, reviewing and signing contracts with third parties?</i>	
<p>All contracts will be between ICAEW and the third party, and will fall under the standard ICAEW contracts process, which will be managed by the ICAEW team including, if required, a full legal review. There will be no liability or responsibility placed on ICAEW volunteers.</p> <p>If any contracts have already been entered into as the district society, for events in 2023, the event will become an ICAEW event under the network model and as such, the contract will need to be reviewed under the ICAEW contract management process.</p>	<p>The officers of the district society (or whoever it deems) shall have responsibility for any contracts, which must be in the name of the district society and not, in any way, bind ICAEW. It should be clear that the third party is entering into a contract with the district society and that the district society is a separate entity to ICAEW.</p> <p>ICAEW staff will not be permitted to negotiate or sign any contracts on behalf of the district society.</p>
<i>Will ICAEW share data under the new frameworks?</i>	
<p>By coming in to ICAEW, there will be no requirement for data sharing or any data sharing agreement. Where necessary – for example, where an ICAEW volunteer is hosting an event and requires a list of delegates – data will be shared under the Code of Conduct and for the specified purpose only.</p>	<p>ICAEW will not share any data with independent district societies. If the district society requires ICAEW member data for marketing purposes (i.e. for direct marketing purposes), it will be necessary that data be shared with ICAEW's approved mailing house, Gemini.</p> <p>When members cease to be automatically allocated, this process will change.</p>

	<p>Should there be a need for data sharing, it will be under a standard ICAEW data sharing agreement, on a joint controller basis with ICAEW, and for the specified purpose only. To meet the requirements of a joint data controller agreement, the district society would need to be able to satisfy ICAEW – and provide evidence - that it is able to meet its obligations as a) a data controller/processor and b) to fulfil all data regulations required of it as a joint data controller under that agreement.</p>
<i>What will be our responsibility under GDPR?</i>	
<p>All responsibility for all data regulations, processes, monitoring and records will be taken by ICAEW; there is no requirement for ICAEW volunteers to hold any responsibility in this area, other than to abide by the CoC in the instance of data sharing (for specified purposes).</p>	<p>The district society will have responsibility as a data controller/processor and for meeting all related obligations under the data regulations. This includes, but is not limited to:-</p> <ul style="list-style-type: none"> • Appointing a data protection officer with full responsibility as a data controller/processor; this also extends to personal data held by its officers and volunteers outside of its own networks/systems • Implementing processes for data management – record of processing activities (including identifying legal basis for processing in each instance), retention policy, data sharing agreements with third parties including its volunteers etc. <p>ICAEW will provide further information on general obligations as a data controller/processor, and on the regulations, but it cannot act in an advisory capacity; it is recommended that the district society seek its own legal advice and implements its own processes accordingly. ICAEW staff will not take any responsibility or be able to offer support in this area.</p>

7. WAYS OF WORKING

Local Network	Independent district society
<i>Will support continue to be provide by a Regional Director and Executive?</i>	
<p>Yes; the Regional Director will be your key point of contact and will work with the Board closely to agree the regional strategy & activity plan. Support from ICAEW staff will remain, with an increased focus on delivering ICAEW strategy, and supporting members' needs locally.</p> <p>We have seen greater effectiveness by moving to team, rather than individual Regional Executive support, and will continue to develop this under the new ways of working.</p>	<p>Yes; the Regional Director will continue to be your key point of contact and will share their regional strategy with the committee/officers, to allow the district society to plan its activities.</p> <p>Support of ICAEW staff will continue, under the terms of the SLAs, to be put in place between ICAEW and the district society.</p>
<i>How will local activities be planned?</i>	
<p>The Regional Director will compile the annual regional strategy, to support ICAEW's strategy and the regional landscape (e.g. economy, sectors, member demographic etc).</p> <p>Working closely with the Board, the regional activity plan will be prepared to focus on delivering ICAEW strategy with regional/local relevance, key priorities and on delivering activities to meet the identified needs of the regional/local membership.</p>	<p>The district society is encouraged to focus on the needs of local members, and to offer activities which complement ICAEW central and regional offerings, in order not create confusion with local membership.</p>
<i>What if we want to host an annual dinner or similar event?</i>	
<p>The focus of local and regional ICAEW activities will be on delivering priorities in the regional strategy, and meeting member needs. If there is a strategic need for such an event, this will be incorporated into the regional plan and delivered by the ICAEW team as an ICAEW event.</p>	<p>The district society is at liberty to agree its own programme of activities; support for its activities will be provided by ICAEW staff under the SLA and the district society needs to determine its priorities and where that support should be focussed.</p>
<i>Can we still award student prizes and offer bursaries?</i>	
<p>There is an opportunity to realign current offering as there is little to no consistency across the areas, resulting in confusion with students and firms.</p>	<p>ICAEW will share the framework for student prizes agreed for the local networks.</p>

<p>ICAEW will work with you to devise a framework for addressing this and for optimising this engagement opportunity. If legacy prizes are offered, we will ensure these are reflected in the new framework.</p> <p>If a bursary is offered, this will be through reserves or by contributing to the ICAEW Foundation.</p>	
<p><i>Will we still be able to hold events for those qualifying/coming in to ICAEW membership?</i></p>	
<p>This is currently under review as ICAEW looks to enhance its engagement with students and those new to its membership as part of its 'student to member journey' strategic focus; the outcome will be communicated in due course.</p> <p>There is the opportunity to offer a broader programme of events celebrating these milestones and this is being considered by the Funding working group as we recognise these hugely-important events can come at considerable cost.</p>	<p>This is currently under review as ICAEW looks to enhance its engagement with students and those new to its membership as part of its 'student to member journey' strategic focus; the outcome will be communicated in due course.</p>
<p><i>What about third party CPD and programmes offered by the district society (and its branches)?</i></p>	
<p>As a local arm of ICAEW, we will continue to offer technical CPD member programmes via Essentials and Academy to local members; we will not enter into any agreement with third-party suppliers to offer competing technical CPD courses/programmes.</p>	<p>Independent district societies may offer technical CPD programmes in partnership with third party suppliers and offer its own course programmes. These programmes will be in the name of the district society; it will be the responsibility of the district society to ensure the technical accuracy of the content, to agree all related contracts and whilst ICAEW will promote these courses on its events website, this will be with a disclaimer setting out clearly that these courses are offered by an independent district society, and are not affiliated with ICAEW.</p>
<p><i>Will ICAEW Office Holders continue to attend our events?</i></p>	
<p>Yes; the ICAEW Officer Holders will consider the opportunity to attend local/regional events, which allow them to deliver ICAEW strategy and to meet their key strategic themes, through engagement with local members.</p>	<p>Yes; the ICAEW Officer Holders will consider the opportunity to attend local/regional events, which allow them to deliver ICAEW strategy and to meet their key strategic themes, through engagement with local members.</p>

ICAEW staff will put together the necessary information to be considered by Director, Regions, who will then recommend the approved invitation to the ICAEW Office Holders.	ICAEW staff will put together the necessary information to be considered by Director, Regions, who will then recommend the approved invitation to the ICAEW Office Holders.
<i>Will volunteers be permitted to speak on behalf of ICAEW, including issuing media releases?</i>	
<p>Yes - in agreement with ICAEW and with prior approval; this is the standard approach ICAEW takes to working with its volunteers.</p> <p>All media releases will be issued by ICAEW, so there is no responsibility on the volunteer to do this; ICAEW would though welcome any ideas to support engagement with local and regional members through media communication, which should be fed back to the Regional Director.</p>	<p>This will no longer be permitted for those volunteering for an independent district society, who would be representing and speaking on behalf of the district society, rather than ICAEW.</p> <p>Any media releases the district society wishes to issue would be in its own name. If the content makes any reference to ICAEW, in any way, the district society should pass this to ICAEW for approval and prior to release. This also relates to any other communications released in the public domain, including social media post/content, newsletters, articles, interviews, web content etc.</p>
<i>Will we be able to access event reporting, and member insight data?</i>	
Yes, this will be provided by the ICAEW team, with member demographic breakdown, and annual insight reports introduced from January 2024.	The district society will be provided, as currently, with reports on delegate numbers at its events and member demographic breakdown, as required, to assist in planning its events and activities; this will be set out in the SLAs.