

ICAEW Training Agreement

All students completing a period of approved training must be issued with a training agreement either integrated within their employment terms or as a separate document, which includes the information shown below under responsibilities and study/tuition information.

This must be signed and a copy retained by both the student and the employer.

Students should be shown a copy of the training agreement/terms when an offer is made for a student to pursue the ACA qualification. (Please refer to Appendix 2 if you are employing an apprentice in England.)

Local employment laws must be complied with at all times, such as minimum pay requirements and maximum working hours.

ICAEW does not approve of any employer exploiting a student such that they are placed into financial distress in order to pursue the qualification.

The parties to this Training Agreement are:

THE STUDENT

Name (title/forename/surname): _____

Private address: _____

THE AUTHORISED TRAINING EMPLOYER/PRINCIPAL

Name: _____

Address: _____

This training agreement begins on _____ and will continue until the student has completed _____ months of approved training.

Student responsibilities
<p>The student agrees to:</p> <ul style="list-style-type: none"> • Abide by ICAEW's bye-laws, regulations and Code of Ethics. • Immediately register as a student with ICAEW following the signing of this training agreement. <p>The student agrees to make every effort to:</p> <ul style="list-style-type: none"> • Complete the required periods of approved training and professional work experience as set out in the Approved Training Regulations. • Complete the ACA professional skills requirements. • Complete the ACA Specialised Learning requirements including any courses specified by their employer. • Complete the ACA ethics and professional scepticism requirements. • Pass the ACA exams. • Accurately maintain their online training file ensuring it is ready for review by the employer/principal and by ICAEW when requested. • Undertake a formal review with their employer to check progress towards the ACA qualification at least every six months. • Apply for membership promptly to ensure they are successfully welcomed into membership no later than 12 months after becoming eligible.
Authorised training employer/principal responsibilities
<p>The authorised training employer/principal agrees to:</p> <ul style="list-style-type: none"> • Abide by ICAEW's Training Standards. • Provide the student with sufficient supervised, relevant professional work experience of an appropriate level, throughout the training period. • Provide the student with the opportunity to complete the ACA professional skills, Specialised Learning and ethics and professional scepticism requirements. • Provide ethical guidance throughout the training period and ensure evidence is recorded by the student within their online training file. • Formally review the student's progress towards the ACA qualification at least every six months, ensuring that the student's online training file is in a compliant position. • Provide study leave and financial support as set out below (<u>authorised training employer only</u>). • Immediately notify ICAEW if this training agreement is suspended or terminated.

Study, tuition and fee information

Annual student fee

The authorised training employer will/will not (please delete as appropriate) pay this fee during this training agreement.

It will be the responsibility of the student (not the authorised training principal) to arrange the payment of the student fee and any financial support for the ICAEW exams. (Please refer to Appendix 2 if you are employing an apprentice in England.)

Exam attempts

Under this training agreement, the student will be allowed:

- (please insert number) attempts at each Certificate Level exam (maximum 4)
- (please insert number) attempts at each Professional Level exam (maximum 4)
- (please insert number) attempts at each Advanced Level exam

The authorised training employer/principal may terminate this training agreement (which may result in the termination of the student's employment) if the student has not passed after the agreed number of attempts.

Fees

Under this agreement, the authorised training employer is normally expected to pay for the following in respect of the student's first attempt at each exam:

- salary;
- tuition costs, including ICAEW learning materials and recommended open book texts; and
- exam fee.

Resit costs

Under the terms of this agreement the authorised training employer's policy on paying for resits is as follows: (please insert)

Study leave/tuition

Under the terms of this agreement the authorised training employer's policy on study leave/tuition is as follows: (please insert)

Any dispute over a student's employment is governed by employment legislation and we would recommend that legal advice be taken in such circumstances. **ICAEW does not provide legal advice.**

Student's signature: _____

Authorised training employer's*/ principal's signature: _____

Position held by employer/principal signatory: _____

Date: _____

*Qualified person responsible for training or nominated deputy.

Please visit **icaew.com/employers** or email **training@icaew.com** if you have any questions. ICAEW's website has additional information on the responsibilities of authorised training employers and principals with regard to the workplace requirements of the ACA.

Appendix 1: explanatory notes

Information on an ACA training agreement must be accurate at all times. If circumstances change (for example, change of name, changes to a training agreement's length or situations of redundancy, suspension, cancellation or change to office location), then the authorised training employer/principal will need to update the agreement and advise ICAEW accordingly.

Break in training

If the student is off ill or takes a career break of four consecutive weeks or more, the training agreement must be temporarily suspended for the time that the student is not in training.

Part-time working

If a student is contracted to less than 35 hours per week throughout or at any time during their training agreement, the length of their training agreement must be adjusted to reflect this.

Annual student fees and exam entry fees

The authorised training employer is responsible for paying the student's annual registration fees and exam entry fees, unless these have been explicitly passed on to the student. If training ceases, any liability for the student fee remains in place.

There must be a clear agreement setting out the financial support to be provided for the first attempt at each exam covering:

- payment of salary (this would normally be in full);
- amount of study leave to be given and whether this is paid or unpaid;
- tuition costs, including ICAEW learning materials and recommended open book texts; and
- exam fee.

Resit costs

For any resit that is allowed, it must be clear who is responsible for any study/tuition/exam costs. Please refer to Appendix 2 if you are employing an apprentice in England.

Study leave/tuition

The authorised training employer is normally required to give study leave. This is normally paid and if a training employer is not intending to pay for study leave this must be specifically brought to the attention of the student before the training agreement is signed.

The type and amount of tuition and study leave must be made clear. For example, the type of study programme being followed (eg, classroom, online) and the number of days that will be granted for study across a month or year.

Recovery of fees

Authorised training employers are responsible for taking expert legal advice if they are embedding recovery of these costs in any employment contract or related documents that may apply to students who leave either during or shortly after the completion of their training agreement. ICAEW cannot advise on this, but would expect employers to disclose to the student the maximum potential liability prior to the signing of any agreement.

Appendix 2: apprentices in England

If a student is completing the ACA as part of an apprenticeship, certain elements of the training agreement may need to be amended or adapted in order to comply with government legislation and apprenticeship funding rules. This is the responsibility of the training employer.

Government legislation and apprenticeship funding rules

The training employer must ensure that the training agreement and their employment contract complies with any requirements imposed by law, policy or government guidance in force from time to time, including the Education and Skills Funding Agency's (ESFA) Apprenticeship Funding and Performance Management Rules.

In addition to the training agreement, an apprentice must be given the following:

- employment contract;
- apprenticeship agreement; and
- commitment statement.

The training employer and apprentice must comply with any ICAEW Professional Accounting Apprenticeship Certificate End-point Assessment Regulations.

Resits of assessments

The apprentice must sit and pass the apprenticeship's end-point assessment.

The maximum number of attempts at the end-point assessment is unlimited, however, it is at the discretion of the training employer to decide on the number of attempts the student will be permitted.

ESFA's Apprenticeship Funding and Performance Management Rules state that apprentices cannot be asked to pay for resits of assessments.

Study leave and 20% off-the-job training

The training employer must ensure that the apprentice is provided with off-the-job training for at least 20% of the apprentice's employed time. The training employer must consult with the tuition provider to ensure this happens.