Agenda.

Meeting: Standards Board

Location: Virtual

Date: 2 November 2026: 09.15 – 09.30 (pre-meeting) (GMT)
09.30 – 11.15 (meeting) (GMT)

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1. MINUTES (Items 1-3, 5 mins @ 09.30)

To approve the minutes of the meeting held on 8 September 2026 and discuss any matters arising.

To note that no actions were agreed at the last meeting of the Standards Board and that there are currently no live actions captured in the Actions Log.

The papers for this item comprise the *SB Minutes 8 September 2026 (tab 1 on Diligent)*.

2. APOLOGIES FOR ABSENCE

To note any apologies for absence.

3. CONFLICTS OF INTEREST

To receive information regarding any potential conflicts of interest and/or duty which have been notified to ACCA since the distribution of the meeting papers.

ITEMS FOR DISCUSSION

4. CHAIR'S UPDATE (10 mins @ 09.35)

To report back to ACCA on the outcomes of the Board's pre-meeting discussion.

To receive an update from the Chair on developments since the last meeting.

5. WORK PLAN FOR 2026-27 COUNCIL YEAR AND TERMS OF REFERENCE (10 mins @ 09.45)

To discuss the Board's draft work plan for the 2026-27 Council year and Terms of Reference.

*The papers for this item comprise a cover paper (tab 5 on Diligent), the draft Work Plan 2026-27 (**Appendix 1** – tab 5.1 on Diligent), and the ToR Table (**Appendix 2** –tab 5.2 on Diligent).*

ITEMS FOR ACTION

RULEBOOK CHANGES – 1 JULY 2027

6. GLOBAL PRACTISING REGULATIONS (20 mins @ 09:55)

Restrictions on carrying on public practice

To consider proposed changes to regulation 3 in the Global Practising Regulations, and corresponding regulations in the Annexes and Appendices to the Global Practising Regulations, to modernise and clarify the restrictions on carrying on public practice.

Honorary work

To consider proposed changes to regulation 4(5)(b) in the Global Practising Regulations to reflect a statutory change in the threshold for small charities and enable members to continue to undertake an independent examination for a charity without holding an ACCA practising certificate.

Practical Training Requirements for a South Africa Audit Qualification

To consider proposed changes to regulation 2 in Annex 5 and regulation 4(1)(a)(i) in Appendix 1 of Annex 5 of the Global Practising Regulations to clarify the practical training requirements for a South Africa Audit Qualification.

*The papers for this item comprise a cover paper (tab 6 on Diligent and a tracked changes version of the Global Practising Regulations (**Appendix 1** – tab 6.1 on Diligent).*

BREAK 10 MINS

RULEBOOK CHANGES – 1 JANUARY 2028 (SUBJECT TO CONFIRMATION)

7. GLOBAL PRACTISING REGULATIONS RESTRUCTURE (30 mins @ 10.25)

United Kingdom Audit Regulations

To consider proposed new practising regulations for Audit in the United Kingdom arising from the restructure of the Global Practising Regulations.

Republic of Ireland Audit Regulations

To consider proposed new practising regulations for Audit in the Republic of Ireland arising from the restructure of the Global Practising Regulations.

Republic of Ireland Sustainability Assurance Regulations

To consider proposed new practising regulations for Sustainability Assurance in the Republic of Ireland arising from the restructure of the Global Practising Regulations.

Consequential changes to the Global Practising Regulations

To consider proposed changes to the Global Practising Regulations arising from the creation of separate United Kingdom Audit Regulations, Republic of Ireland Audit Regulations and Republic of Ireland Sustainability Assurance Regulations.

The papers for this item comprise a cover paper (tab 7 on Diligent) and:

- *United Kingdom Audit Regulations 2028 – TRACKED (**Appendix 1** – tab 7.1 on Diligent) and CLEAN (**Appendix 2** – tab 7.2 on Diligent);*
- *Republic of Ireland Audit Regulations 2028 – TRACKED (**Appendix 3** – tab 7.3 on Diligent) and CLEAN (**Appendix 4** – tab 7.4 on Diligent);*
- *Republic of Ireland Sustainability Assurance Regulations 2028 – TRACKED (**Appendix 5** – tab 7.5 on Diligent) and CLEAN (**Appendix 6** – tab 7.6 on Diligent); and*
- *Global Practising Regulations 2028 – TRACKED (**Appendix 7** – tab 7.7 on Diligent) and CLEAN (**Appendix 8** – tab 7.8 on Diligent).*

8. PROPOSED RULEBOOK CHANGES FOR REGULATORY BOARD APPROVAL (5 mins @ 10.55)

To consider a paper to the Regulatory Board setting out the background to the proposed changes to the ACCA Rulebook that have been agreed by the Standards Board at its meeting in November 2026.

The papers for this item comprise a cover paper only (tab 8 on Diligent).

ITEMS FOR NOTE

9. SCHEDULE OF REGULATION CHANGES FOR THE ACCA RULEBOOK (5 mins @ 11.00)

To note updates to the schedule of proposed Rulebook changes for consideration in 2026 and 2027, and the potential changes currently on hold.

The papers for this item comprise a cover paper only (tab 9 on Diligent).

10. STANDARDS BOARD EFFECTIVENESS REVIEW (10 mins @ 11.05)

To consider the Board's effectiveness review arrangements.

*The papers for this item comprise a cover paper (tab 10 on Diligent) and the Sub-Board's Effectiveness Review Questionnaire (**Appendix 1** – tab 10.1 on Diligent).*

11. DATES OF FUTURE MEETINGS

To note that the dates of the Standards Board meetings in the 2026-27 Council years are as follows:

23 February 2027
5 May 2027
7 September 2027
1 November 2027 (TBC).