

# Agenda.



**Meeting:** Standards Board

**Location:** Virtual

**Date:** 24 February 2026: 10.15-10.30 (pre-meeting)  
10.30-12.00 (meeting) (GMT)

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**1. MINUTES (Items 1-3 10 mins @ 10.30)**

To approve the minutes of the meeting held on 3 November 2025 and discuss any matters arising.

To note the Actions Log.

The papers for this item comprise the *SB Minutes 3 November 2025 (tab 1 on Diligent)* and the *Actions Log 2026 (tab 1.1 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 @ 10.40)**

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 (including any actions taken by the Chair since the last meeting and Regulatory Board).

**5. TERMS OF REFERENCE, OTHER BOARD ARRANGEMENTS AND WORK PLAN FOR 2025-26 COUNCIL YEAR (10 mins @ 10.50)**

To discuss the Board's Terms of Reference, other Board arrangements and the work plan for the proposed 2025-26 Council year.

To approve the proposed work plan for the 2025-26 Council year.

*The papers for this item comprise a cover paper (tab 5 on Diligent), the Work Plan 2025-26 (**Appendix 1** – tab 5.1 on Diligent), and the ToR Table (**Appendix 2** – tab 5.2 on Diligent).*

**6. ANNUAL DEEP DIVE ON RULEBOOK AVAILABILITY AND COMMUNICATION OF RULEBOOK CHANGES (15 mins @ 11.00)**

To receive the annual deep dive on the availability of the Rulebook and the communication of Rulebook changes.

*The papers for this item comprise a cover paper only (tab 6 on Diligent) and the Annual Deep Dive Statistics 2025 (Appendix 1 – tab 6.1 on Diligent).*

**ITEMS FOR ACTION**

**RULEBOOK CHANGES – 1 JANUARY 2027**

**7. MEMBERSHIP REGULATIONS (10 mins @ 11.15)**

**Definition of Disciplinary Order**

To consider proposed changes to regulation 2(1) of the Membership Regulations to reflect the removal of the Consent Order Committee.

**Grammatical errors and inconsistencies**

To consider proposed changes to regulations 5 and 7(4)(b) of the Membership Regulations to address minor grammatical errors and inconsistencies.

**Notification of contact details**

To consider proposed changes to regulations 4(5)(a), 4(5)(b), 6(5) and 8(6) of the Membership Regulations to add a duty that requires an ACCA member, affiliate and registered student to update any of their previously notified contact details, including their email address.

*The papers for this item comprise a cover paper (tab 7 on Diligent) and a tracked changes version of the Membership Regulations (**Appendix 1** – tab 7.1 on Diligent).*

**8. GLOBAL PRACTISING REGULATIONS (10 mins @ 11.25)**

**Experience gained while in breach of regulations relating to carrying on public practice**

To consider proposed new Qualifications regulations in the Additional Practising Regulations for the United Kingdom, Republic of Ireland, Zimbabwe and South Africa to clarify that experience gained whilst carrying on public practice in breach of regulation 3 of the Global Practising Regulations shall not count towards supervised experience for an Audit Qualification and the requirements for approval as a Sustainability Assurance Service Provider.

*The papers for this item comprise a cover paper (tab 8 on Diligent and a tracked changes version of the Global Practising Regulations (**Appendix 1** – tab 8.1 on Diligent).*

**9. COMPLAINTS AND DISCIPLINARY REGULATIONS (10 mins @ 11.35)**

**Rest on file**

To remove regulation 7(4) from the Complaints and Disciplinary Regulations which relates to rest on file decisions made by an assessor on or before 31 December 2013.

*The papers for this item comprise a cover paper (tab 9 on Diligent) and a tracked changes version of the Complaints and Disciplinary Regulations (**Appendix 1** – tab 9.1 on Diligent).*

**10. PROPOSED RULEBOOK CHANGES FOR REGULATORY BOARD APPROVAL (5 mins @ 11.40)**

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 February 2026.

*The papers for this item comprise a cover paper only (tab 10 on Diligent).*

**ITEMS FOR NOTE**

**11. SCHEDULE OF REGULATION CHANGES FOR THE ACCA RULEBOOK (10 mins @ 11.50)**

To note the schedule of proposed Rulebook changes for consideration in 2026, and the potential changes placed on hold and rejected.

*The papers for this item comprise a cover paper only (tab 11 on Diligent).*

**12. DATES OF FUTURE MEETINGS**

To note that the dates of the Standards Board meetings in the 2025-26 Council year are as follows:

6 May 2026

8 September 2026

2 November 2026 (TBC).