

Minutes.



Meeting: Standards Board
Location: Virtual
Date: 3 November 2025, 10.15 – 11.30 (GMT)

PRESENT:

The Chair (Richard Cooper), Michael Guthrie, Michelle Hourican and Yin Jones.

IN ATTENDANCE:

Director – Regulation and Conduct (Stefan Pegram), Lead – Regulator Reporting (Laura Murphy), Officer – Secretariat (Jo Burns) and Officer – Secretariat (Catriona Calnan).

OBSERVER:

Tom Spender, lay member of Regulatory Board.

APOLOGIES:

There were no apologies for absence.

1. MINUTES

The Board approved the minutes of the meeting held on 4 September 2025.

The Board noted the actions log and an update on the outcomes of the Standards Board effectiveness review.

2. CONFLICTS OF INTEREST

Each member of the Board confirmed that they had no conflicts of interest.

ITEMS FOR DISCUSSION

3. CHAIR'S REPORT

The Chair provided an update on developments since the last meeting.

4. WORK PLAN FOR 2025-26 COUNCIL YEAR AND TERMS OF REFERENCE

The Board noted the draft work plan for the 2025-26 Council year.

5. RULEBOOK AVAILABILITY AND COMMUNICATION OF RULEBOOK CHANGES

The Board noted an update on the availability of the Rulebook and the communication of Rulebook changes.

6. GLOBAL PRACTISING REGULATIONS RESTRUCTURE

Zimbabwe Audit Regulations

The Board approved proposed new regulations for Audit in Zimbabwe arising from the restructure of the Global Practising Regulations.

Australia Tax Agent Services

The Board approved proposed new practising regulations for Tax Agent Services in Australia arising from the restructure of the Global Practising Regulations.

Consequential changes to the Global Practising Regulations

The Board approved proposed changes to the Global Practising Regulations arising from the creation of separate Zimbabwe Audit Regulations and Australia Tax Services Regulations.

7. CODE OF ETHICS AND CONDUCT - GUIDE

The Board approved proposed changes to the Guide to the Code of Ethics and Conduct arising from the publication of the IESBA Handbook 2025 Edition.

8. PROPOSED RULEBOOK CHANGES FOR REGULATORY BOARD APPROVAL

The Board approved 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 2025.

9. SCHEDULE OF REGULATION CHANGES FOR THE ACCA RULEBOOK

The Board noted updates to the schedule of proposed Rulebook changes for consideration in 2025 and 2026, and the proposed changes placed on hold or rejected.

10. DATES OF FUTURE MEETINGS

The Board noted the dates of the Standards Board meetings in the 2025-26 Council year.