

Special Entrant Route

For a UK practising certificate and audit qualification

Special Entrant cases involve individuals at a senior level who are registered, or eligible to be registered, to audit accounts under the law of a third country and who wish to become a UK Practising Certificate and Audit Qualification (PCAQ) holder and who either:

- hold a non-UK audit qualification which is not an appropriate qualification and are not yet working in the UK or have less than 24 months UK audit work experience as at the date of their application to a Recognised Qualifying Body (RQB); or
- hold a non-UK audit qualification which is not an appropriate qualification and have already completed over 24 months UK audit work experience as at the date of their application to an RQB.

For the purposes of this guidance ‘appropriate qualification’ means a qualification issued by a RQB or covered by a Mutual Recognition Agreement between the UK’s Financial Reporting Council and another competent audit authority.

In order to become a PCAQ holder a Special Entrant will need to be eligible to be granted membership of, and a UK Practising Certificate by, a Recognised Supervisory Body (RSB). Non-ACCA member applicants will need to be a member of a body recognised for direct ACCA membership in [ACCA’s Member Regulations](#).

The Special Entrant’s PCAQ application must also be supported by the UK audit firm in which they will work as a Statutory Auditor.

All applicants for Special Entrant status (irrespective of their UK audit work experience) are required to pass the following exams and module, where applicable, as a minimum depending on whether they are an ACCA member who qualified in a third country or if they hold another qualification that is not an appropriate qualification:

- i ACCA member qualified in another country and held audit rights in that country will be required to retake the following papers (where applicable) in the UK variant (unless they have already passed the UK variant of these papers):
 - Taxation (UK Variant)
 - Corporate and Business Law (UK Variant)
 - Advanced Audit and Assurance (UK Variant).
- ii Non-ACCA member and held audit rights in that country will be required to complete the following papers and module:
 - Taxation (UK Variant)
 - Corporate and Business Law (UK Variant)
 - Advanced Audit and Assurance (UK Variant)
 - Strategic Business Reporting (UK Variant)
 - Strategic Business Leader
 - Ethics and Professional Skills Module.

Where a qualification has been assessed by the RQB and exemptions granted from RQB exam papers, applicants may also be required to sit papers additional to those listed above depending on how their qualifications are assessed.

Applicants for Special Entrant status must also meet the practical training requirements set out in Schedule 11 of the Companies Act 2006 of the United Kingdom. Three years’ training in a UK-registered audit firm that is an ACCA Approved Employer is required. However, for Special Entrant cases a reduction in that period may be considered.

Where the applicant is not an ACCA member, they will be required to apply to the Admissions & Licensing Committee for a waiver of the two-year post-membership experience requirement and the requirement to have had two-years of continuous membership.

An applicant following the special entrant route will, in addition to complying with ACCA’s PCAQ application process, need to provide:

- a detailed CV demonstrating they are at a senior level within the firm, they have held their professional qualification for at least two years, and they have significant previous audit experience of at least five years.
- evidence of UK audit CPD having been undertaken.
- a letter of support from the UK audit firm to confirm the individual’s competence, seniority within the firm, and that there is an intention that the individual will apply to become a PCAQ holder.
- evidence of their audit signing rights or eligibility to hold signing rights within their home country and letter of good standing.

Appendix 5 of the Practising Certificate Experience Requirements (PCER) sets out the requirements of this route.

The ACCA practising certificate and audit qualification fee will apply.

Due to the individual nature of these applications, please complete the template below providing details where requested and email it to authorisationpolicy@accaglobal.com. The Authorisation Policy team will be able to provide further guidance based on your individual circumstances. Please note that if you answer no to any of the questions below, it suggests that your circumstances do not meet the special entrant route requirements.

Whilst this special entrant route is wider than ACCA's standard PCAQ application route, it remains within the limitations of the UK Companies Act and ACCA's Member Regulations.

Are you an ACCA member? Yes No

If No, have you reviewed ACCA's Member Regulations (MR 3(c) and (d)) to ensure that you are eligible for ACCA membership and can therefore take advantage of this route? Yes No

Have you been a member of an accountancy professional body that is a member organisation of IFAC for at least two years? Yes No

If so, please provide details of which body.

Have you met any other requirements in order to be eligible to hold audit signing rights in a third country? Yes No

Please provide details.

Have you been registered as a statutory auditor in that third country? Yes No

Please provide details.

Do you have significant previous audit experience of at least five years? Yes No

Please provide details.

Have you worked at a senior level (ie senior manager and above) for at least two years? Yes No

This must include some time at your current employer.

Please provide details and evidence where possible.

Do you have any UK audit experience? Yes No

If so, please quantify.

Does your current employer intend to support your application to hold a PCAQ in the UK? Yes No

Please provide details of your current employer.