

Recognition of Prior Learning and Exemptions Policy

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Purpose

CIPFA offers students the opportunity to validate previous achievements that meet the requirements of the CIPFA Professional Accountancy Qualification (PAQ), (and the qualification previously known as PQ/IPFM) and therefore exempt them from needing to be assessed against those modules again.

This policy sets out the process and guidance for CIPFA students and centres and aims to provide guidance to students so that they avoid duplication of learning and assessment where this is deemed valid and appropriate.

Scope

This policy is aimed at students, training providers/centres, managers, employers and internal CIPFA staff. Students are advised to familiarise themselves with the details of the CIPFA exemptions policy and to discuss the exemptions policy with their employer before the details of their training agreement are finalised.

The policy applies to CIPFA's Professional Accountancy Qualification which includes:

- Certificate in Management and Financial Accounting
- Diploma in Financial Management and Audit
- Diploma in Governance, Risk and Taxation (UK)
- Diploma in Governance, Risk and Taxation (International)
- Diploma in Public Financial Management, Reporting and Business Change (UK)
- Diploma in Public Financial Management, Reporting and Business Change (International)
- Diploma in Public Financial Management, Reporting and Advanced Audit (UK)*
- Diploma in Public Financial Management, Reporting and Advanced Audit (International)

The Professional Accountancy Qualification is mapped to the Accountancy and Taxation Professional Level 7 Apprenticeship.

*There are specific rules relating to this pathway which are detailed below in the section titled 'Exemption - CIPFA Professional Audit Qualification'.

General Introduction

The subsequent policy explains and defines recognition of prior learning (RPL). The policy then explains the awarding of exemptions for all students following CIPFA's Professional Accountancy Qualification (as detailed above), except for CIPFA's Professional Audit Qualification which has its own exemption policy. The policy relating to CIPFA's Professional Audit Qualification is detailed separately.

Recognition of Prior Learning (RPL)

RPL is defined as a method of assessment (leading to the award of credit) that considers whether a student can demonstrate that they meet the assessment requirement for a module or modules.

RPL is the identification by an awarding organisation of any learning undertaken, and/or attainment, by a student prior to taking a qualification which the awarding organisation makes available.

Prior learning may include work-based evidence, employment, or other activity. An Assessor would need to cross-reference the relevant previous evidence against the criteria of the qualification or module. RPL can reduce the time required to complete a qualification or course significantly.

CIPFA do not currently operate RPL for the End Point Assessment (EPA), which is part of the Accountancy and Taxation Professional Level 7 Apprenticeship.

Exemption

This is a process whereby a student can provide evidence of a previous relevant qualification or modules which results in them not being required to repeat learning or assessment.

Exemptions from CIPFA PAQ modules are awarded in recognition of specific academic achievement, or relevant professional qualifications. CIPFA exemptions are only offered based on previous qualifications of a similar level. CIPFA's Professional Accountancy Qualification (PAQ) has recently undergone independent benchmarking by Ecctis, a leading provider of services in the recognition and evaluation of qualifications and skills. They have undertaken an independent analysis of the PAQ, to ensure the CIPFA modules meet the comparable standards set out in the Regulated Qualifications Framework (RQF). The key findings identified:

| CIPFA Qualification | Comparable RQF Level |
|---|----------------------|
| CIPFA Certificate in Management and Financial Accounting | 4 |
| CIPFA Diploma in Financial Management and Audit | 5 |
| CIPFA Diploma in Governance, Risk and Taxation | 6 |
| CIPFA Diploma in Public Financial Management, Reporting and Business Change | 7 |
| CIPFA Diploma in Public Financial Management, Reporting and Advanced Audit | 7 |

Additionally, where the exemption is awarded in respect of a specific academic achievement, it is necessary that the basis of assessment of such academic award must have been assessed where not less than 50% was determined via a timed invigilated written assessment.

CIPFA will consider the content of a previous qualification, the form of assessment used in relevant parts of that qualification and the comparable level of the qualification in determining which, if any, exemptions should be given to students who have obtained that qualification.

CIPFA will also consider the requirements of International Education Standards, published by the International Accounting Education Standards Board, and the requirements of the Financial Reporting Council in determining which exemptions should be awarded.

Information shown in the exemptions database on the CIPFA website includes the following disclaimer:

All exemption information listed on the CIPFA website is indicative, based on the modules usually studied as part of the degree in question. No exemptions are guaranteed. CIPFA reserve the right to review syllabi, transcripts, and other related documents to ensure sufficient syllabus coverage before awarding exemptions.

An exemption will not be awarded if the student has previously attempted an examination for a module and has not been successful.

Academic qualifications will typically NOT be considered where they were obtained in a foreign language. CIPFA assessments are delivered and assessed in English. If a student is applying for an academic exemption NOT having been delivered and attained in English, then before applying for the exemption, the student MUST provide evidence of CURRENT English language competency equivalent to the levels identified below:

- Common European Framework of Reference (CEFR) level B2
- Pearson Test of English Academic (PTE Academic) 51
- IELTS 5.5; Reading and Writing must be at 5.5

All applications will be reviewed on an individual basis and will be confirmed in writing by CIPFA, and the Assessor's decision is final in this regard.

Academic qualifications will not be considered if they were obtained more than **ten** years prior to the date of the application. There is no time limit on professional qualifications achieved, provided the applicant's membership of the awarding body is still current and the applicant is a member in good standing. Any exemption granted will be valid for a period of **ten** years from the date of registration as a student.

By applying for and accepting an exemption, the student accepts that they may be examined on topics from that module in subsequent stages of the PAQ. CIPFA, therefore, strongly recommends that students take time to review the syllabus and learning materials for any modules in which an exemption is given.

For students following the Professional Accountancy Qualification (but excluding the Professional Audit Qualification which has its own policy – see below), a reduction in the practical experience requirement specified in the PEP, may be granted to students who hold a CCAB, AAT or AIA qualification, provided that they can demonstrate that they completed that institute's practical experience requirements.

Students are not required to complete the assessment in any module from which they have been granted exemption. If a student is given an exemption but is required by their employer to sit the exam for that module, once the student has attempted the exam, they will be deemed to have forfeited the exemption for that module.

An exemption previously awarded by CIPFA in respect of a Professional Accountancy Qualification module will not be valid for the corresponding CIPFA Professional Audit Qualification. Students should refer to the section titled Exemption - CIPFA Professional Audit Qualification. Any exemptions awarded will be reassessed against this policy.

Exemptions are granted on a module-by-module basis. All applications are reviewed on an

individual basis and are confirmed in writing by CIPFA.

The Assessor's decision is final. Exemptions applications will not be reassessed unless the student is able to provide additional information (for example a more detailed syllabus from a previous qualification) that might affect the decision.

CIPFA do not accept exemptions for the Accountancy and Taxation Professional Level 7 Apprenticeship End Point Assessment. The End Point Assessment must be completed in full.

Please note that, during 2020, changes were made to the standard CIPFA exemptions policy, to reflect universities having to change their assessment modes considering the COVID-19 pandemic.

Exemption – CIPFA Professional Audit Qualification

Exemptions from the CIPFA Professional Audit Qualifications modules are awarded in recognition of specific academic achievement, or relevant professional qualifications. CIPFA exemptions are only offered based on previous qualifications of a similar level. CIPFA's Professional Accountancy Qualification (PAQ) has recently undergone independent benchmarking by Ecctis, a leading provider of services in the recognition and evaluation of qualifications and skills. They have undertaken an independent analysis of the PAQ, to ensure the CIPFA modules meet the comparable standards set out in the Regulated Qualifications Framework (RQF). The key findings identified:

| CIPFA Qualification | Comparable RQF Level |
|---|----------------------|
| CIPFA Certificate in Management and Financial Accounting | 4 |
| CIPFA Diploma in Financial Management and Audit | 5 |
| CIPFA Diploma in Governance, Risk and Taxation | 6 |
| CIPFA Diploma in Public Financial Management, Reporting and Business Change | 7 |
| CIPFA Diploma in Public Financial Management, Reporting and Advanced Audit | 7 |

Additionally, where the exemption is awarded in respect of a specific academic achievement, it is necessary that the basis of assessment of such academic award must have been assessed where not less than 50% was determined via a timed invigilated written assessment.

CIPFA will consider the content of a previous qualification, the form of assessment used in relevant parts of that qualification and the comparable level of the qualification in determining which, if any, exemptions should be given to students who have obtained that qualification.

CIPFA will also consider the requirements of International Education Standards, published by the International Accounting Education Standards Board, and the requirements of the Financial Reporting Council in determining which exemptions should be awarded.

Information shown in the exemptions database on the CIPFA website includes the following disclaimer:

All exemption information listed on the CIPFA website is indicative, based on the modules usually studied as part of the degree in question. All exemption applications must be

accompanied by full transcripts. No exemptions are guaranteed until CIPFA have reviewed transcripts to ensure sufficient syllabus coverage.

An exemption will not be awarded if the student has previously attempted an examination for a module and has not been successful.

For the Professional Audit Qualification (PAQ), academic qualifications will not be considered if they were obtained more than ten years prior to the date of the application. Furthermore, **no** exemptions are available for students following the Professional Audit Qualification in respect of the following modules:

- Taxation and Law
- Strategic Public Financial Management
- Public Sector Financial Reporting
- Advanced Audit

This ruling can be referenced to the Local Audit and Accountability Act 2014.

There is no time limit on professional qualifications achieved, provided the applicant's membership of the awarding body is still current and the applicant is a member in good standing. Any exemption granted will be valid for a period of ten years from the date of registration as a student.

All exemptions applications are reviewed on an individual basis and are confirmed in writing by CIPFA.

For Professional Audit Qualification students, every exemption application will be individually checked to assure appropriate coverage to the Local Audit and Accountability Act 2014 prescribed subjects, under examination or other robust assessment method before exemptions are awarded. Professional Audit Qualification students should make no assumptions about the exemptions available to them based on the CIPFA website.

CIPFA do not accept exemptions for the Accountancy and Taxation Professional Level 7 Apprenticeship End Point Assessment. The End Point Assessment must be completed in full.

How to apply for exemptions

Full details on the most up to date exemption process for this qualification can be found on CIPFA website [Exemptions \(cipfa.org\)](http://www.cipfa.org/exemptions)

If a student believes that they may be exempt from certain assessments because they hold a relevant award or qualification, they must consult their Accredited Training Provider before submitting an application, as some organisations may not permit exemptions.

To apply, please follow the steps outlined below:

1. Ensure you meet the entry criteria as detailed in the entry guidance <http://www.cipfa.org/join/graduate-entry/minimum-entry-requirements>

You may qualify for exemptions if:

- You have achieved relevant qualifications in the last decade from an institute of higher learning or;
- You hold an active membership from your professional membership awarding body.

Please note that:

- Work experience will not be accepted as evidence of prior learning*
- Exemptions will not be granted where students have previously failed comparable subjects at CIPFA.
- Having exemptions from another professional awarding body does not guarantee that you will be awarded exemptions at CIPFA.

**This stipulation does not apply to the CIPFA Accelerated Route for Executives programme and may also be waived for specific individuals, by the CIPFA Council, under Bye-Law 5*

2. Check whether your institute and qualification are listed in 'Find your exemptions'

If your institute and qualification are listed on the website in 'Find your exemptions', you may forward copies of your certificate, transcript, and completed application form to paqexemptions@cipfa.org with the subject heading 'Exemption Request'.

If your institute and qualification are not listed, communicate via paqexemptions@cipfa.org. We will need your certificate, transcript, syllabus and completed application form to paqexemptions@cipfa.org. Applications that fail to include all four documents will be rejected. Please note that your qualification needs to have been achieved in the last decade.

If you do not have a copy of your syllabus this can be requested from your institute of higher education.

3. Await your feedback

Once your application has been submitted you can expect an automated message confirming receipt of your email. The team will respond to your application within 28 working days. Please note that CIPFA is closed on weekends and UK bank holidays.

4. Pay for your exemptions

Successful applicants will find further information on how to pay for their exemptions in their confirmation email. Exemptions must be claimed within 6 months of receiving the confirmation letter or will otherwise expire. Exemptions are priced at £100.00 per module with the exception of the following PAQ strategic level modules - Implementing Business Change (IBC), Strategic Public Financial Management (SPFM), Public Sector Financial Reporting (PSFR UK and International), Advanced Audit (International) and Strategic Case Study which are priced at £200 per module.

Policy version and owner

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| Policy owner | Head of Qualifications & Membership – Head of Qualifications Innovation and Development |
| Version | 4.0 |
| Update | September 2024 |
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Regulatory references

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| Ofqual General Conditions of Recognition |
| Condition E10 - Recognition of Prior Learning |