PROCEDURE

ICPA Accreditation Procedure

End-to-end process for institutional and programme accreditation

DOCUMENT CODE	VERSION	EFFECTIVE
ICPA-PRO-001	2026.1	1 January 2026

International Commission for Professional Accreditation
Fremont, California, USA · www.i-cpa.org · info@i-cpa.org

Document Code	ICPA-PRO-001
Version	2026.1
Effective Date	1 January 2026
Review Cycle	Biennial
Document Owner	ICPA Standards Council
Classification	Public

This procedure defines how the International Commission for Professional Accreditation (ICPA) evaluates, decides upon, and maintains the accreditation status of professional accountancy programmes and the institutions that deliver them. The 2026 edition reflects a year of public consultation, peer review, and alignment with the International Standard for Accreditation of Conformity Assessment Bodies (ISO/IEC 17011:2017) and the International Education Standards (IES) framework. It supersedes all prior editions and remains in force until the next biennial revision.

1. Scope and applicability

This procedure applies to all candidate and accredited bodies seeking or holding ICPA recognition under the Professional Standards Framework (PSF 2026). It covers initial accreditation, surveillance, renewal, scope extension, voluntary withdrawal, and adverse decisions.

It is to be read in conjunction with the ICPA Code of Ethics, the Appeals and Complaints Procedure, the Surveillance Methodology, and the PSF 2026 standard.

2. Stages of accreditation

The accreditation cycle comprises six stages, each with defined deliverables, decision points, and indicative timelines. The full cycle is designed to conclude within twelve months of a complete application being received.

- Stage 1 — Eligibility screening (10 working days)
- Stage 2 — Application and self-assessment (60 working days)
- Stage 3 — Document review by the assigned panel (40 working days)
- Stage 4 — On-site or hybrid evaluation visit (3 to 5 days)
- Stage 5 — Panel report, applicant response, and decision (45 working days)
- Stage 6 — Publication, certification, and listing on the ICPA register

3. Evaluation panel

Each evaluation is conducted by an independent panel of at least three members, drawn from the ICPA Evaluator Roster. Panels include a Chair, a discipline expert, and a public-interest member. Panel composition is published to the applicant and may be challenged on grounds of conflict of interest within five working days of notification.

> *Panels operate under strict confidentiality and may not communicate with the applicant outside the formal channels defined in this procedure.*

4. Decisions and outcomes

The ICPA Accreditation Board issues one of four decisions:

- Full accreditation — granted for a five-year term
- Conditional accreditation — granted for two years, subject to defined remediation
- Deferral — decision postponed pending additional evidence (maximum 12 months)
- Refusal — application unsuccessful; applicant may reapply after 18 months

All decisions are published on the public register within ten working days. Adverse decisions trigger the applicant's right of appeal under the Appeals and Complaints Procedure.

5. Fees and cost recovery

Fees are set annually by the ICPA Council on a full cost-recovery basis. The 2026 fee schedule is published separately and includes a reduced rate for institutions headquartered in low and lower-middle income economies as classified by the World Bank.

6. Continuous improvement

ICPA monitors procedural performance through key indicators including cycle time, evaluator satisfaction, complaints volume, and appeal outcomes. Indicators are reported in the Annual Report and reviewed by the Standards Council at each biennial revision.

Approved by	Chair, ICPA Standards Council
Issued by	International Commission for Professional Accreditation, Fremont, California, USA
Contact	info@i-cpa.org · www.i-cpa.org