



**STANDARD — FLAGSHIP**

# Professional Standards Framework

PSF 2026 — the master standard for professional accreditation

**DOCUMENT CODE**  
ICPA-STD-001

**VERSION**  
2026.1

**EFFECTIVE**  
1 January 2026

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

The Professional Standards Framework (PSF) is the master standard against which ICPA accredits bodies. PSF 2026 is the fourth edition. It introduces an explicit digital-credentials chapter, a tightened continuing professional development clause, and a new chapter on artificial intelligence in assessment. 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. Purpose and structure

PSF 2026 specifies the requirements that an accredited body must meet across nine domains. It is principles-based rather than prescriptive: it states the outcome required and leaves implementation to the body, subject to evaluation. Evaluators apply the framework with judgement, informed by guidance issued under each domain.

The framework is internally numbered as Clause X.Y, where X is the domain and Y is the specific requirement. Each clause is supported by indicative evidence in Annex A.

## 2. Domain 1 — Governance and integrity

The body operates under a published governance structure with clear separation between standard-setting, examination, and disciplinary functions. Conflicts of interest are managed by published procedures. Independent voices are present at the highest decision-making level.

- 1.1 Published constitution and term-limited governance
- 1.2 Public-interest representation
- 1.3 Conflicts-of-interest register

## 3. Domain 2 — Entry standards and pathways

Entry to the qualification is open to candidates meeting a published, non-discriminatory standard. Multiple pathways exist where appropriate to recognise prior learning, but all pathways converge on a single examined competence threshold.

## **4. Domain 3 — Curriculum and learning outcomes**

The curriculum is documented, mapped to the International Education Standards (IES), and reviewed at least every five years. Learning outcomes are explicit, measurable, and aligned to the cognitive level claimed for the qualification.

## **5. Domain 4 — Assessment**

Assessments are valid, reliable, fair, and defensible. Psychometric performance is reviewed annually. Where high-stakes assessments are delivered remotely, the body operates a documented integrity regime consistent with the Examination Integrity Guideline.

## **6. Domain 5 — Practical experience**

Where the qualification claims practical competence, candidates complete a verifiable practical-experience requirement under qualified supervision, with documented evidence of competence development.

## **7. Domain 6 — Continuing professional development**

The body operates a structured CPD regime requiring members to maintain competence after qualification. PSF 2026 tightens this clause by requiring outcome-based CPD evidence rather than mere hours-logged evidence, and by requiring sampling-based audit of CPD claims.

## **8. Domain 7 — Ethics and discipline**

The body operates a code of ethics aligned with the IESBA Code and a disciplinary process whose outcomes are published in anonymised form. Sanctions are proportionate, appealable, and consistently applied.

## **9. Domain 8 — Digital credentials**

New in 2026. Where the body issues credentials in machine-readable form, those credentials shall conform to the ICPA Digital Credentials Standard. Bodies issuing only paper credentials are not required to issue digital credentials but must declare their position.

## **10. Domain 9 — Artificial intelligence in assessment**

New in 2026. Bodies shall maintain a documented position on candidate use of AI tools in preparation and in examinations, train invigilators and proctors in current detection techniques, and review their assessment design annually in the light of AI capability change.

*The standard does not prescribe a position on candidate AI use; it requires that whatever position the body takes is principled, published, enforced, and reviewed.*

## 11. Annex A — Indicative evidence

Annex A lists indicative evidence for each clause. The list is non-exhaustive: a body may rely on alternative evidence provided it demonstrates outcome compliance. Annex A is updated by guidance issued by the Standards Council without triggering a new edition.

## 12. Transition arrangements

Bodies accredited under PSF 2024 transition to PSF 2026 at their next surveillance review or 1 January 2027, whichever is earlier. Conformance with Domains 8 and 9 is required by 1 January 2027 for all accredited bodies regardless of cycle.

|             |                                                                                   |
|-------------|-----------------------------------------------------------------------------------|
| 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                                                    |

© 2026 International Commission for Professional Accreditation. All rights reserved. This document is published for the international accreditation community and may be reproduced for non-commercial educational purposes with attribution.