



Regulations for Full Members

Please note: all Full Members of the Association are bound by the Code of Ethics. Associate Members seeking Full Membership are also bound by the relevant sections.

1 The Regulations

- 1.1 These Regulations were made by the Council under Clauses F(3) and W(2) of the Constitution. The original version of these Regulations was approved in September 1999 and was most recently amended in March 2009 for application from 1 April 2009.

2 Definitions

- 2.1 The words and expressions defined in the Constitution shall have the same meanings in these Regulations.

3 Criteria for Full Membership

- 3.1 No person may be admitted as a Full Member unless he or she has satisfied the Council that he/she:
- 3.1.1 is 'fit and proper' to be appointed as a Charity Independent Examiner; and
 - 3.1.2 has the requisite ability and the practical experience to carry out competent Independent Examinations of any charity within his/her agreed Category (as described in section 4 below).

4 Categories of Full Membership

- 4.1 A Full Member's agreed Category:
- 4.1.1 shall denote:
 - a the type and size of the charities for which he/she may seek appointment as Independent Examiner; and
 - b if appropriate, the countries in the United Kingdom in which he/she may seek such appointments; and
 - 4.1.2 shall be stated:
 - a on the member's certificate of Full Membership; and
 - b in the Directory of Full Members.

5 Definitions of the Categories of Full Membership and Designatory Letters

- 5.1 The Categories of Full Membership are defined as follows:
- 5.1.1 **Fellow:** those Full Members who are entitled to carry out the independent examination of the accounts of charities under the £500,000 threshold throughout the United Kingdom as and when legally permitted. These members may use the designatory letters FCIE;
 - 5.1.2 **Member:** those Full Members who are entitled to carry out the independent examination of the accounts of charities under the £250,000 threshold throughout the United Kingdom as and

when legally permitted. These members may use the designatory letters MCIE;

5.1.3 **Licentiate (All Accounts):** those Full Members who are entitled to carry out the independent examination of the receipts and payments or accruals accounts of charities under the £100,000 threshold throughout the United Kingdom as and when legally permitted. These members may use the designatory letters LCIE;

5.1.4 **Licentiate (Receipts and Payments Accounts):** those Full Members who are entitled only to carry out the independent examination of the receipts and payments accounts of charities under the £100,000 threshold throughout the United Kingdom. These members may use the designatory letters LCIE.

6 Application for Full Membership

6.1 All applications for Full Membership shall be made in writing on the 'Application for Full Membership' form, the content of which shall be determined by the Council.

6.2 A person applying for Full Membership:

6.2.1 shall already be an Associate Member;

6.2.2 shall complete and sign the 'Application for Full Membership' form, giving such confirmations and undertakings as may be requested thereon;

6.2.3 shall pay such subscription and admission fee as may be published by the Association at the time;

6.2.4 shall state the Category for which he/she is applying; and

6.2.5 shall supply:

a the documentation and information requested on the 'Application for Full Membership' form; and

b any documentation and information requested by the Director or by any member of the Council or Membership Committee.

7 Full Membership - admission/refusal

7.1 For each application for Full Membership, the Council:

7.1.1 shall make one or other of the following four decisions:

a to admit the applicant as a Full Member on the basis of his/her proposed Category;

b to admit the applicant as a Full Member on the basis of a Category that is more restricted than he/she proposed;

c to refuse to admit the applicant as a Full Member;

d to request further information before arriving at any of the above decisions; and

7.1.2 shall notify the applicant in writing of its decision.

7.2 The Council shall explain to the applicant its reasons for making any decision other than to admit him/her as a Full Member on the basis of his/her proposed Category.

8 Certificate of Full Membership

- 8.1 Each Full Member shall be issued with a certificate:
 - 8.1.1 on being admitted to Full Membership; or
 - 8.1.2 if the Council decides to change his/her proposed Category.
- 8.2 Unless the Council decides otherwise, a person shall return to the Association his/her certificate of Full Membership:
 - 8.2.1 if he/she ceases for any reason to be a Full Member; or
 - 8.2.2 if he/she successfully applies for a change in his/her agreed Category.

9 Change in agreed Category

- 9.1 All applications by a Full Member to extend his/her agreed Category shall be made in writing on the 'Application for a change in Category of Full Membership' form, the content of which shall be determined by the Council.
- 9.2 A Full Member applying to extend his/her agreed Category:
 - 9.2.1 shall complete and sign the 'Application for a change in Category of Full Membership' form, giving such confirmations and undertakings as may be requested thereon;
 - 9.2.2 shall state his/her proposed new Category and the reasons for the proposed change; and
 - 9.2.3 shall supply:
 - a the documents and information requested on the 'Application for a change in Category of Full Membership' form; and
 - b any documentation and information requested by the Director or by any member of the Council or Membership Committee.
- 9.3 A Full Member wishing to change his/her Category to one which is more restrictive, should apply in writing to Council, stating the change required and the reason for the request. Council may request further information as they see fit before agreeing to such a change.

10 Dispensation for a Full Member to work outside his/her agreed Category

- 10.1 The Membership Committee shall be able to consider granting a dispensation to a Full Member to work outside his/her agreed Category where all of the following conditions are met:
 - a where the FM had been working with the charity already;
 - b where the only change was that of income level (no significant change in complexity or move from R&P to Accruals accounts);
 - c where the threshold was set by ACIE and was not a legal threshold;
 - d where the FM agreed to apply for Change of Category in the following 12 months, using the 'dispensated' IE as their sample set of accounts.
- 10.2 Any Full Member wishing to request such a dispensation, should write in the first instance to the Chair of the Membership Committee, outlining how his/her case meets the above requirements.
- 10.3 Meeting all of the above requirements does not mean that the dispensation will be

automatically awarded.

11 Resignation of Full Membership

A Full Member may tender his/her resignation at any time by sending written notice to the Association, and on its acceptance by the Council, but not until then, he/she shall cease to be a Full Member.

12 Directory of Full Members

The Council shall maintain a Directory of Full Members, an up-to-date copy of which shall be made available to any person (whether a member or non-member) on request.

13 Other professional qualifications

Where there is a legislative requirement for an Independent Examiner to hold a professional qualification - which may include Full Membership of ACIE (or a Category thereof) - in order to carry out an Independent Examination, a member should not carry out that Independent Examination if:

- a whilst he/she holds the requisite Category of Full Membership with ACIE, he/she does not hold the requisite level of authorisation with another professional body he/she belongs to; or
- b whilst he/she holds the requisite level of membership with another professional body, he/she does not hold the requisite Category of Full Membership with ACIE.

That is to say, that the requirements of one professional body cannot over-ride those of another. [See also section 11 of the Code of Ethics.]

14 Use of the ACIE logo

A Full Member may use the ACIE logo as part of their promotional materials as prescribed by Council at Appendix 1 of the Regulations for Full Members. [See also section 10.4 of the Code of Ethics.]

15 Membership Committee

15.1 The Membership Committee shall be responsible:

15.1.1 for the scrutiny of:

- a applications for Full Membership; and
- b applications for a change in Category of Full Membership;
- c notices of resignation from Full Members; and

15.1.2 in each case, for bringing a recommendation to the Council for a final decision.