

e-mail: S34Consultation@lsra.ie

Section 34 Consultation
Legal Services Regulatory Authority
P.O. Box 12906
Dublin 2

14 May 2018

RE consultation on the education and training arrangements in the State for legal practitioners

ACCA is pleased to take this opportunity to respond to your consultation on the education and training arrangements in the State for legal practitioners. The consultation you have undertaken is very wide ranging; however, this response will concentrate on areas of overlap between our respective professions.

ACCA undertook extensive consultation and research prior to a very recent modernisation of our syllabus and exam structure. Some of the changes we implemented, particularly in the area of ethics, will have a direct application and relevance to the legal profession and we are keen to share our developments as they could be taken into consideration by the legal profession when considering changes.

Continuing Professional Development (CPD)

ACCA believes that CPD is an essential part of being a professional. We would comment that it is important to design the system to be as effective as possible while not being entangled by complicated rules. ACCA uses a system of self certification of learning using an internationally developed schedule of expected competencies for an auditor. Our rules allow flexibility in how and where CPD is obtained but we require that the CPD be planned and mapped to the International Education Standard (IES) 8, see <http://www.accaglobal.com/ie/en/member/cpd/prac-members.html>

The scope and content of the curriculum

ACCA introduced an extensive stand alone ethics module which all student are obliged to take. The module is 20 hours in duration and covers all aspects of ethics that might be a challenge for a professional accountant. The module is available on line and on demand and more information on the module is at <http://www.accaglobal.com/ie/en/student/ethics.html> and the syllabus is here <https://bit.ly/2ImCNq5> We would recommend a similar module for persons training for

ACCA



+353 1 447 5678



info@accaglobal.com



www.accaglobal.com/ie



ACCA IRELAND 9 Leeson Park Dublin D06 C573

the legal profession with a requirement for a regular refresher module throughout a person's career.

Solicitors Accounts Regulations (SARs)

We recommend regular refresher courses for all solicitors on the SARs and some courses on practical compliance. ACCA members in practice are engaged to complete SAR reports for solicitors for submission to the Law Society and report frequent inadvertent breach or trivial breach of the Regulations. We recommend a more robust general training prior to qualification and refresher training as part of a planned ongoing continuing professional development requirement.

Unpaid internships

An occasional feature of both of our professions is unpaid internships. ACCA believes that unpaid internships or similar arrangements are a barrier to social mobility and should be strongly discouraged in both our professions and in the economy as a whole.

If you have any queries you can contact me on direct line 01 4988907 e-mail aidan.clifford@accaglobal.com

Yours Sincerely



Aidan Clifford

Technical Director, ACCA Ireland