



# **CHANGE YOUR WORLD**

Chartered Accountancy  
Training Scheme

# Frequently Asked Questions

## Entry Criteria

- **What is the entry criteria for the graduate accountancy scheme?**
  - 120 UCAS points in your top 3 x A-Levels (or equivalent), excluding General Studies
  - 2:1 undergraduate degree in any discipline (achieved or expected)
  - Right to live and work in the UK without any restrictions
- **I don't have 120 UCAS points, but your website says that I might still be eligible based on my socio-economic background. How can I apply on this basis?**
  - 120 UCAS points remains our minimum threshold but, in some circumstances, we will be able to consider applications from candidates with between 104-119 UCAS points, based on the context of one's academic results.
  - To help us confirm this we will be using Rare's contextual recruitment system (CRS), which allows us to assess a candidate's academic achievements in the context of their personal circumstances. Please apply stating how many UCAS points you have (based on your top 3 x A-Levels) points and we will review your application and aim to respond to you within 1 week of submitting your application.
- **I am an international candidate. Can I apply for the training scheme?**
  - We are not able to sponsor work visas so candidates must be:
    - UK Nationals
    - Nationals of Commonwealth countries who have the right to work in the UK
    - Nationals from the EU, EEA or Switzerland with (or eligible for) status under the European Union Settlement Scheme (EUSS)

# Frequently Asked Questions

## Entry Criteria

- **Do I have to have a Maths / Accountancy & Finance degree to apply?**
  - No, you don't. We accept applications from all degree disciplines. Our graduate trainees come from a range of backgrounds and have studied the full spectrum of subjects including arts, social sciences, engineering – not just maths! Our work benefits from different perspectives that people from different backgrounds bring, and we are looking for people that are passionate about a career in their chosen field.
- **How many trainees do you recruit every year?**
  - We typically recruit 70 graduates and 12-14 apprentices on an annual basis.
- **I studied overseas so do not have UK A-Levels. How can I work out what my GCSE and UCAS equivalent is?**
  - Please email us at [HRServiceDesk@nao.org.uk](mailto:HRServiceDesk@nao.org.uk) with the subjects you completed at school (equivalent to UK GCSE and A-Level) including the grades and years obtained. We can use NARIC to map these across to UK equivalents.
- **I graduated from university/left school/college a few years ago and am looking to change careers. Can I apply for the graduate/apprenticeship scheme?**
  - Yes. We do not have a set time frame after you have graduated from university or left school/college. You can apply during your final year of university/school/college or several years later. There is no upper age limit.



**CHANGE**  
YOUR WORLD



National Audit Office

# Frequently Asked Questions

## Entry Criteria

- **How do I apply?**
  - Please visit our trainee website [NAO Accountancy Training Scheme](#) to research the scheme and for the link to the online application form.
- **I have extenuating / mitigating circumstances. Can I still apply?**
  - We are committed to being open and inclusive and ensuring we have a balanced assessment process. Please send any documentation regarding your extenuating circumstances to us at [HRServiceDesk@nao.org.uk](mailto:HRServiceDesk@nao.org.uk) including details of your A-Levels and degree modules and we will review and provide an outcome **BEFORE** you apply online.



National Audit Office

# Frequently Asked Questions

## Assessment Process

- **What is the process?**
  - Minimum Requirement Review (UCAS, Degree and Right To Work)
  - Online Numerical Reasoning Test
  - Competency Questions
  - Telephone Interview
  - Assessment Centre
  - For full details on the process, please review our 'Recruitment – Hints & Tips' document that can be found on our website.
- **I was unsuccessful in my application. Can I reapply?**
  - You can apply to the Graduate Scheme or Apprenticeship once per campus/school calendar year (1<sup>st</sup> September – 31<sup>st</sup> August). For example, if you applied on the 16<sup>th</sup> September 2025, you would have to wait until 1<sup>st</sup> September 2026 to reapply).
- **Do you offer reasonable adjustments during the process for candidates with disabilities?**
  - If you require adjustments for any stage of the process, you will have the opportunity to indicate this on your application form. Please email us at [HRServiceDesk@nao.org.uk](mailto:HRServiceDesk@nao.org.uk) when you are invited to a specific assessment stage so our team can discuss the support/adjustments you need at the individual assessment stages.



**CHANGE**  
YOUR WORLD

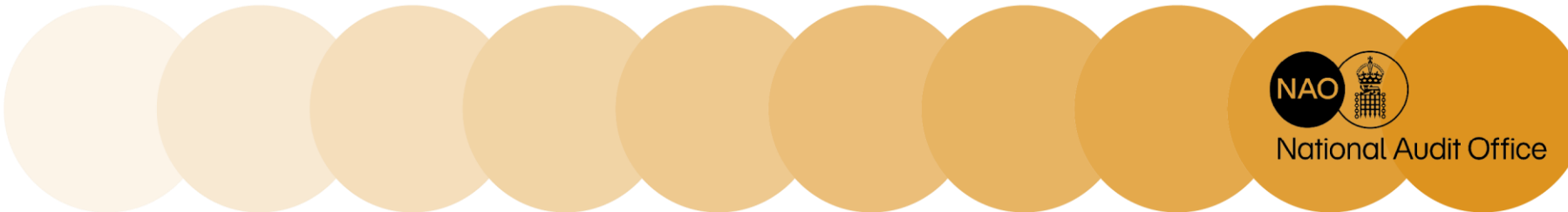


National Audit Office

# Frequently Asked Questions

## Assessment Process

- **How long after completing each assessment stage will it be before I hear back?**
  - We receive a high number of applications and while we make every effort to respond to each candidate as soon as possible, the time period may depend on when you applied/completed the assessment stage. Towards the final stage of the process there may be a short wait while we consider and shortlist your application alongside others.
- **How can I check the status of my application?**
  - You can log into your candidate portal using the email address you registered with and the password you created. Please check your junk/spam folder as well so you don't miss any emails from our team.



National Audit Office

# Frequently Asked Questions

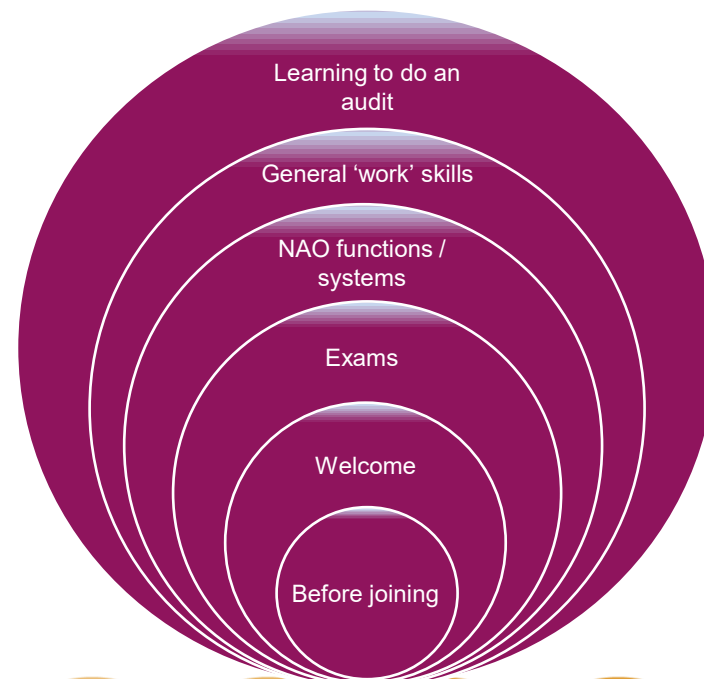
## Induction

- **What will my first few weeks involve when I start?**

- Below is an overview of what your first 2-3 months will look like (subject to change). It will be a mix of group and local inductions, along with college, study leave and internal training before sitting your first exams.
- **No holidays** are to be booked between **September and November** as you will be taking part in your induction programme, attending college and sitting your first set of exams.
  - We can be flexible for events e.g. attending graduation.

- **How often will I be at college?**

- College is attended **in-person either in London or Newcastle** (depending on your office location).
- There will be some weeks where trainees will be in college 5 days a week. Please take this into account before accepting any offer extended to you as you will need to decide if you will relocate and live near your chosen office base, or commute.
- **Certificate Exams** – will be sat at BPP London or BPP Newcastle.
- **Professional and Advanced Exams** – can choose an exam centre dependent on your location.



National Audit Office

# Frequently Asked Questions

## Example College Planner

| PATHWAY |            | 2025 INTAKE   |
|---------|------------|---|
|         |            | GRADUATE SEP 25   |
|         |            | AUDIT   |
|         |            | MAR 26: FCS<br>SEP 26: ARR TCP<br>DEC 26: CFS BDS CRDA<br>NOV 27: TCS SCS |
|         |            |   |
| MON     | 01/09/2025 | INDUCTION   |
| TUE     | 02/09/2025 | Intro to Accounting OCRLive   |
| WED     | 03/09/2025 | INDUCTION   |
| THU     | 04/09/2025 | INDUCTION   |
| FRI     | 05/09/2025 | INDUCTION   |
| SAT     | 06/09/2025 |   |
| SUN     | 07/09/2025 |   |
| MON     | 08/09/2025 | ACF TAUGHT IN-CENTRE  |
| TUE     | 09/09/2025 | ACF TAUGHT IN-CENTRE  |
| WED     | 10/09/2025 | ACF TAUGHT IN-CENTRE  |
| THU     | 11/09/2025 | ACF TAUGHT IN-CENTRE  |
| FRI     | 12/09/2025 | ARF OCR   |
| SAT     | 13/09/2025 |   |
| SUN     | 14/09/2025 |   |
| MON     | 15/09/2025 |   |
| TUE     | 16/09/2025 |   |
| WED     | 17/09/2025 |   |
| THU     | 18/09/2025 |   |
| FRI     | 19/09/2025 | ACF - OCRLive   |
| SAT     | 20/09/2025 |   |
| SUN     | 21/09/2025 |   |

| Key:                 |
|----------------------|
| College Day          |
| Self-Study Leave     |
| Exam                 |
| OCR Live / OCR = WFH |

- What will the first few months of college and exams look like?
  - Below is an example of the college modules, study leave and exams for Certificate Level.

|     |            |                      |
|-----|------------|----------------------|
| MON | 22/09/2025 | ACF TAUGHT IN-CENTRE |
| TUE | 23/09/2025 | ACF TAUGHT IN-CENTRE |
| WED | 24/09/2025 | ACF TAUGHT IN-CENTRE |
| THU | 25/09/2025 | ARF OCR              |
| FRI | 26/09/2025 | ARF OCR              |
| SAT | 27/09/2025 |                      |
| SUN | 28/09/2025 |                      |
| MON | 29/09/2025 | INDUCTION            |
| TUE | 30/09/2025 | INDUCTION            |
| WED | 01/10/2025 | INDUCTION            |
| THU | 02/10/2025 | INDUCTION            |
| FRI | 03/10/2025 | ACF - OCRLive        |
| SAT | 04/10/2025 |                      |
| SUN | 05/10/2025 |                      |
| MON | 06/10/2025 | SELF STUDY LEAVE     |
| TUE | 07/10/2025 | ARF CBA              |
| WED | 08/10/2025 |                      |
| THU | 09/10/2025 | ACF - OCRLive        |
| FRI | 10/10/2025 | ACF - OCRLive        |

|     |            |                                   |
|-----|------------|-----------------------------------|
| MON | 13/10/2025 | SELF STUDY LEAVE                  |
| TUE | 14/10/2025 | ACF CBA & ARF RESIT               |
| WED | 15/10/2025 |                                   |
| THU | 16/10/2025 | BPP Resit Support Session 11 - 12 |
| FRI | 17/10/2025 | Excel Training                    |
| SAT | 18/10/2025 |                                   |
| SUN | 19/10/2025 |                                   |
| MON | 20/10/2025 | Excel Training                    |
| TUE | 21/10/2025 | ACF RESIT                         |
| WED | 22/10/2025 |                                   |
| THU | 23/10/2025 |                                   |
| FRI | 24/10/2025 |                                   |
| SAT | 25/10/2025 |                                   |
| SUN | 26/10/2025 |                                   |
| MON | 27/10/2025 | BIP TAUGHT IN-CENTRE              |
| TUE | 28/10/2025 | BIP TAUGHT IN-CENTRE              |
| WED | 29/10/2025 | BIP TAUGHT IN-CENTRE              |
| THU | 30/10/2025 | BIP TAUGHT IN-CENTRE              |
| FRI | 31/10/2025 | BIP TAUGHT IN-CENTRE              |

CHANGE  
YOUR WORLD



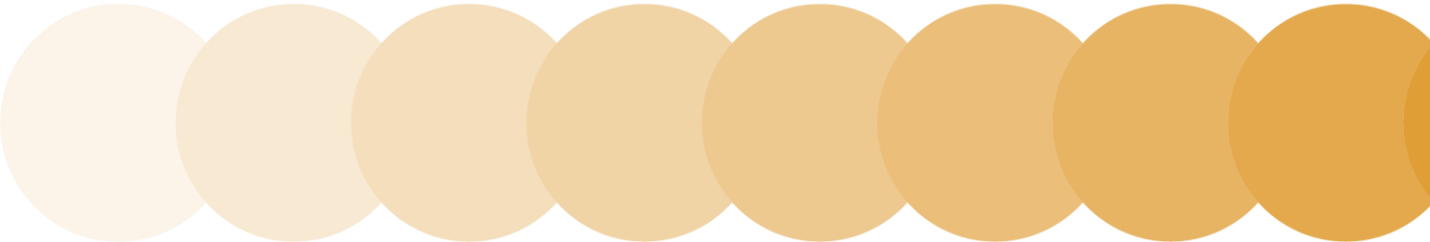
National Audit Office



# Frequently Asked Questions

## Example College Planner

|     |            |           |     |            |                      |
|-----|------------|-----------|-----|------------|----------------------|
| MON | 03/11/2025 | SAE OCR   | MON | 24/11/2025 |                      |
| TUE | 04/11/2025 | SAE OCR   | TUE | 25/11/2025 |                      |
| WED | 05/11/2025 | SAE OCR   | WED | 26/11/2025 |                      |
| THU | 06/11/2025 | SAE OCR   | THU | 27/11/2025 | SELF STUDY LEAVE     |
| FRI | 07/11/2025 | INDUCTION | FRI | 28/11/2025 | BIP CBA SAE CBA      |
| SAT | 08/11/2025 |           | SAT | 29/11/2025 |                      |
| SUN | 09/11/2025 |           | SUN | 30/11/2025 |                      |
| MON | 10/11/2025 | INDUCTION | MON | 01/12/2025 |                      |
| TUE | 11/11/2025 | INDUCTION | TUE | 02/12/2025 |                      |
| WED | 12/11/2025 | INDUCTION | WED | 03/12/2025 |                      |
| THU | 13/11/2025 | INDUCTION | THU | 04/12/2025 |                      |
| FRI | 14/11/2025 | INDUCTION | FRI | 05/12/2025 | BIP SAE RESIT        |
| SAT | 15/11/2025 |           | SAT | 06/12/2025 |                      |
| SUN | 16/11/2025 |           | SUN | 07/12/2025 |                      |
| MON | 17/11/2025 |           | MON | 08/12/2025 | TXF TAUGHT IN-CENTRE |
| TUE | 18/11/2025 |           | TUE | 09/12/2025 | TXF TAUGHT IN-CENTRE |
| WED | 19/11/2025 |           | WED | 10/12/2025 | TXF TAUGHT IN-CENTRE |
| THU | 20/11/2025 |           | THU | 11/12/2025 | TXF TAUGHT IN-CENTRE |
| FRI | 21/11/2025 |           | FRI | 12/12/2025 | TXF TAUGHT IN-CENTRE |



National Audit Office

# Frequently Asked Questions

- You will sit **14 exams** over **3 stages**:
  1. Certificate Level (6 exams)
  2. Professional Level (6 exams)
  3. Advanced Level (2 exams)
- **450 technical work experience days** accrued over 3 years working on audits
- **Graduates** will be **exam qualified** in around 2.5 years with the final few months of your training scheme spent gaining the remainder of your technical work experience to become **time qualified**.
- **Apprentices** will be **exam qualified** in around 4.5 years with the final few months of your training scheme spent gaining the remainder of our technical work experience to become **time qualified**.



**CHANGE**  
YOUR WORLD



National Audit Office

# Frequently Asked Questions

## Other Questions

- **I just received an email that I was unsuccessful at application form / online tests / telephone interview. Can I please have feedback?**
  - Unfortunately, due to the high volume of applications we receive we regret to advise that we are not able to provide feedback at the earlier stages of the assessment process. We can provide feedback following assessment centre stage.
- **Can I reapply if I was unsuccessful?**
  - We only accept one application per campus/school/college calendar year. If you were unsuccessful on this occasion, you would have to wait for the following recruitment year to reapply (1<sup>st</sup> September – 31<sup>st</sup> August). Information from previous applications will not be available to assessors so you will start afresh.
- **I am currently on a training contract with another accountancy firm. Can I apply to the NAO Accountancy Training Scheme?**
  - Unfortunately, you cannot apply if you are already on a training contract or have partly completed a training contract with another accountancy firm. If you are currently on a training contract, we encourage you to complete your training with your current firm and once qualified check our careers page for opportunities to join as a Senior Auditor.
- **I've been offered a place on your graduate / apprentice scheme. Can I defer my offer?**
  - We do not defer entry so please only apply if you can start on the date confirmed in the job listing.



**CHANGE**  
YOUR WORLD



National Audit Office

# Frequently Asked Questions

## Other Questions

- **What is the starting salary for the Graduate / Apprentice Scheme?**
  - Graduate – London (£34,914), Newcastle (£28,207)
  - Apprentice – London (£28,476), Newcastle (£23,588)
- **What other benefits do you offer?**
  - We offer an extremely attractive pay and benefits package. Further details can be found on our trainee website.
- **Can I choose which office location I work in?**
  - Yes. When you are completing the application form, please select either '**London**' or '**Newcastle**'.
- **Where will I be based?**
  - The role is based at either the main office in London (Victoria) or our regional office in Newcastle city centre. If you accept an offer from us, you will need to relocate to your chosen location or be able to commute to that office. During your initial 3-month induction you will spend most of your week in the office and college. Once you have completed induction, you will be working alongside your colleagues in the office, onsite at client site or working from home.
- **I am from outside the EU. Can I apply?**
  - Our employment offers are subject to an applicant providing the necessary 'right to work' documents that demonstrate the right to work and reside legally in the UK. Further information can be found on our website [NAO Accountancy Scheme](#) or by emailing our team at [HRServiceDesk@nao.org.uk](mailto:HRServiceDesk@nao.org.uk).



**CHANGE**  
YOUR WORLD



National Audit Office

# Frequently Asked Questions

## Other Questions

- **What is the difference between the Graduate Scheme and Apprenticeship Scheme?**
  - The Apprenticeship Scheme is for candidates who **do not hold** an undergraduate or postgraduate degree. There is no upper age limit, you just cannot have a degree.
  - The Graduate Scheme requires candidates to have completed an **undergraduate degree**.
- **Do you offer Summer Internships?**
  - We offer an 8-week internship (June – August) in either our London office or Newcastle office. Interns need to be able to travel to and work at their chosen location for the duration of the internship.
  - The summer internship provides graduates with an insight into the work of the National Audit Office (Financial Audit and Value for Money), they will develop core skills and get the opportunity to get involved in projects.
  - We do have some minimum requirements you must meet to be eligible:
    - You must be in your penultimate year of university.
    - You must have achieved 120 UCAS points at A-Level or equivalent.
    - On track to achieve a minimum of 2:1.
    - You must be a UK National, National of Commonwealth countries who have the right to work in the UK, or National from the EU, EEA or Switzerland with (or eligible for) status under the European Union Settlement Scheme (EUSS).
  - Applications tend to open in January. Please email [HRServiceDesk@nao.org.uk](mailto:HRServiceDesk@nao.org.uk) and ask to go on the mailing list and you will receive an email when applications open.



National Audit Office

# Frequently Asked Questions

## Other Questions

- **I am studying Accountancy & Finance and have exemptions. Is that okay?**
  - Yes - If you are successful at being offered a place on the ACA Training Scheme. You can apply for the exemptions detailed below once you register with ICAEW. We will pay for successful exemptions.
    - Business Law
    - Business Insight and Performance
    - Fundamental Case Study (if you have completed AAT or Level 4 End Point Assessment)
    - Corporate Finance and Strategy
  - However, please note that while you may have exemptions you will still need to attend college for the **Accounting and Assurance modules**. This is mandatory for all trainees.
- **I am studying Accountancy & Finance with a university that is partnered with ICAEW and have sat some ICAEW papers. Is that okay?**
  - Yes – If you have passed some papers during your degree programme, your passes will stand. Your training pathway will be adjusted to reflect the papers you have already sat and passed.

**CHANGE**  
YOUR WORLD



National Audit Office

# Frequently Asked Questions

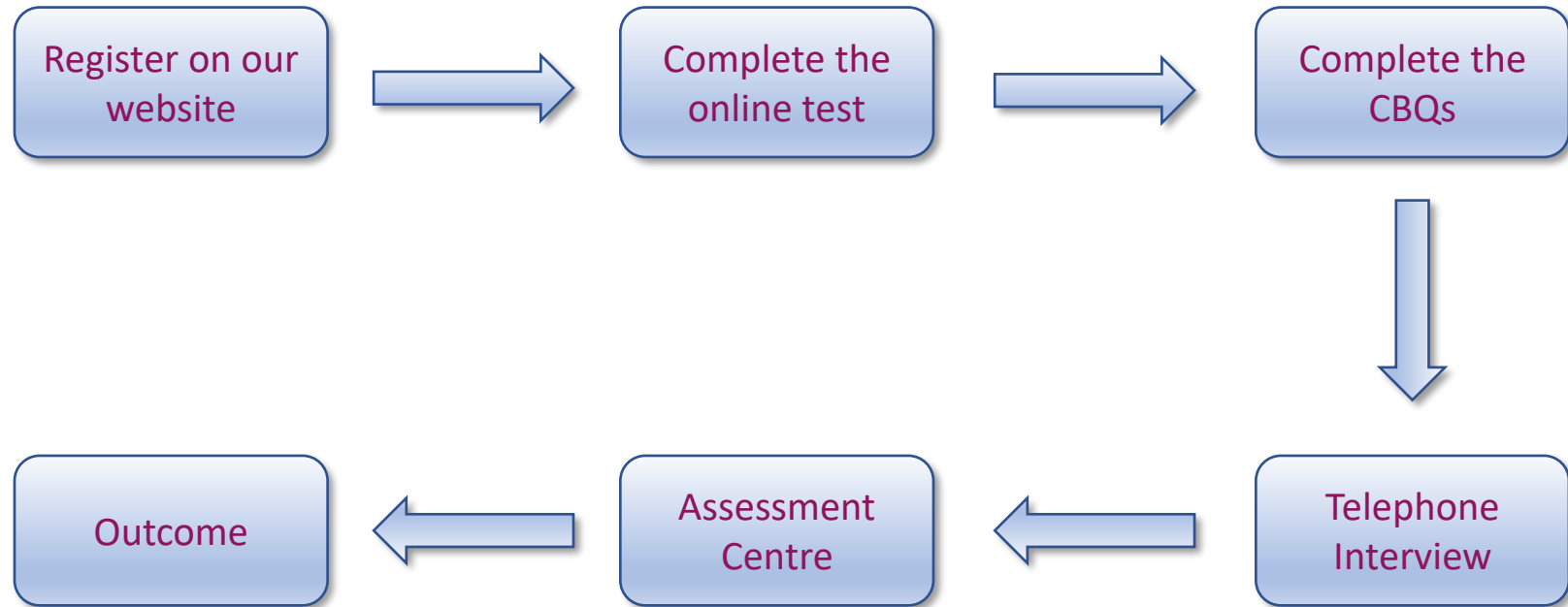
## Other Opportunities

- **What other opportunities do you offer for graduates?**
  - 1-year Data Science Internship aimed at students in their second year if studying a sandwich degree.
    - Ideally suited to students studying subjects such as Mathematics, Statistics, Physics, Engineering, Economics.
    - Salary – London (£27,811), Newcastle (£25,089)
  - Analysts (Value for Money)
    - Aimed at students who have a degree in a relevant discipline e.g. social science research methods, management science/operations research, economics, statistics, mathematics, data analytics.
  - For further information, please visit our [main careers website](#) to check for current opportunities.
  - Or email [HRServiceDesk@nao.org.uk](mailto:HRServiceDesk@nao.org.uk) and ask to go on our mailing list so you will be updated when specific opportunities are live.



National Audit Office

# Recruitment Process



If you have any questions about the process or need support / workplace adjustments, please contact our dedicated HR Service Desk: [HRServiceDesk@nao.org.uk](mailto:HRServiceDesk@nao.org.uk)



National Audit Office



## FOLLOW US



[@NAOgraduatejobs](https://twitter.com/NAOgraduatejobs)



[www.linkedin.com/company/naoorguk](https://www.linkedin.com/company/naoorguk)



[www.youtube.com/user/NationalAudit](https://www.youtube.com/user/NationalAudit)