



**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)



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# Frequently Asked Questions

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- **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.

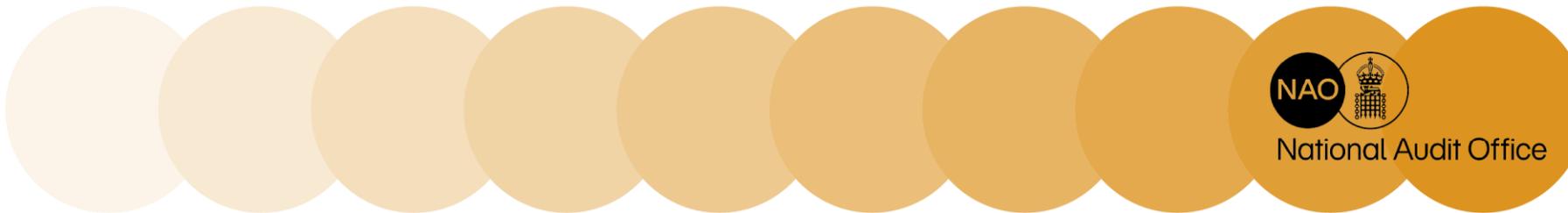


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# Frequently Asked Questions

## 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.



# 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.

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# 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.



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# Frequently Asked Questions

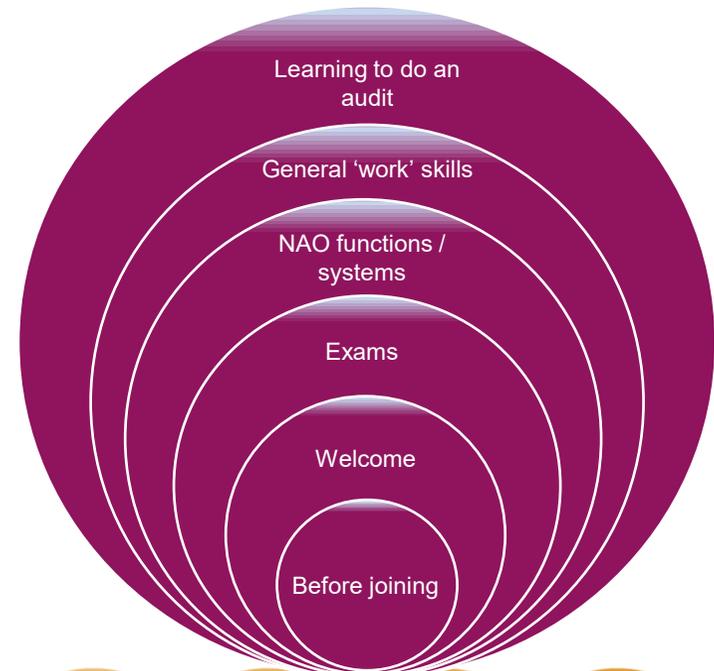
## Induction

- **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.



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# Frequently Asked Questions

## Example College Planner

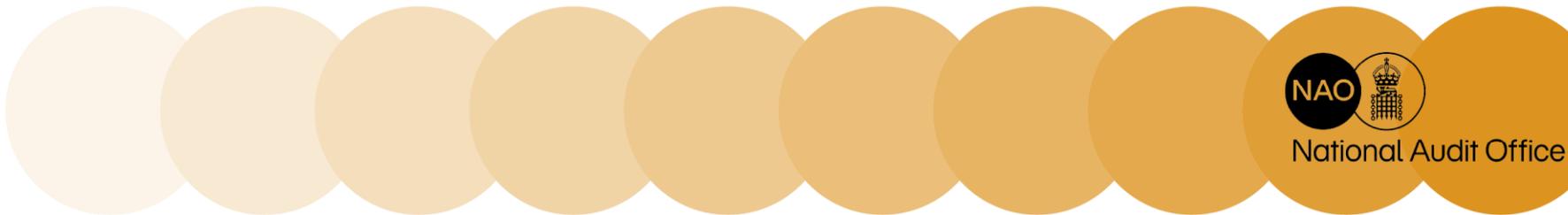
<b>PATHWAY</b>		2025 INTAKE
		GRADUATE SEP 25
		AUDIT
		MAR 26: FCS SEP 26: ARR TCP DEC 26: CFS BDS CRDA NOV 27: TCS SCS
MON 01/09/2025	INDUCTION	
TUE 02/09/2025	Intro to Accounting OCRLive	
WED 03/09/2025	INDUCTION	
THU 04/09/2025	INDUCTION	
FRI 05/09/2025	INDUCTION	
SAT 06/09/2025		
SUN 07/09/2025		
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		

<b>Key:</b>
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

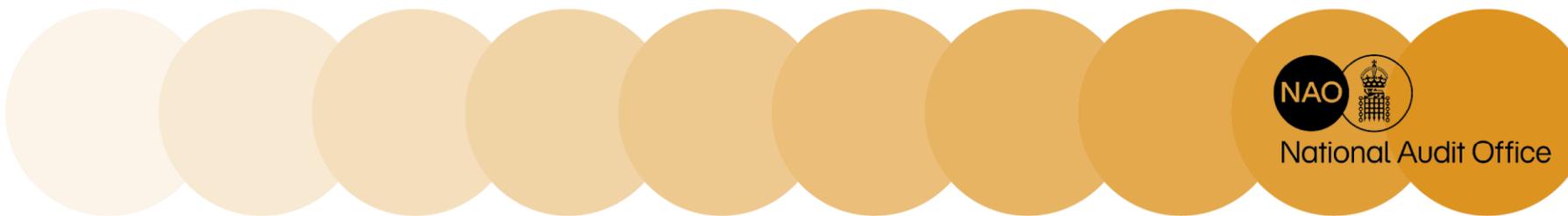
MON 13/10/2025	SELF STUDY LEAVE
TUE 14/10/2025	ACF CBA & ARF RESIT
WED 15/10/2025	
THU 16/10/2025	BPP Resit Support Session 11 - 12
FRI 17/10/2025	Excel Training
SAT 18/10/2025	
SUN 19/10/2025	
MON 20/10/2025	Excel Training
TUE 21/10/2025	ACF RESIT
WED 22/10/2025	
THU 23/10/2025	
FRI 24/10/2025	
SAT 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



# Frequently Asked Questions

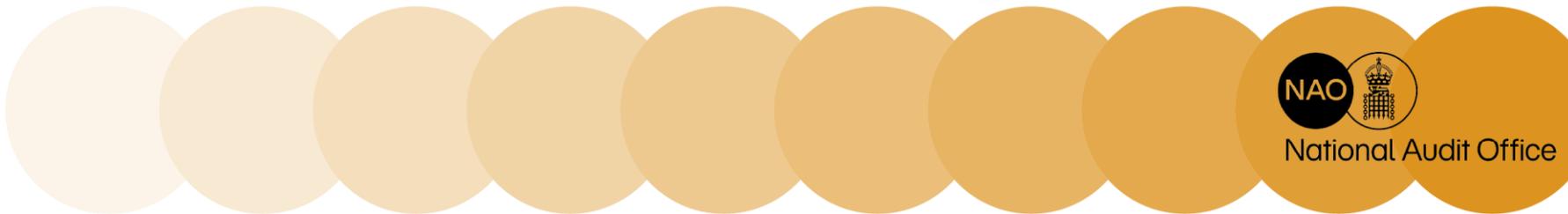
## Example College Planner

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



# Frequently Asked Questions

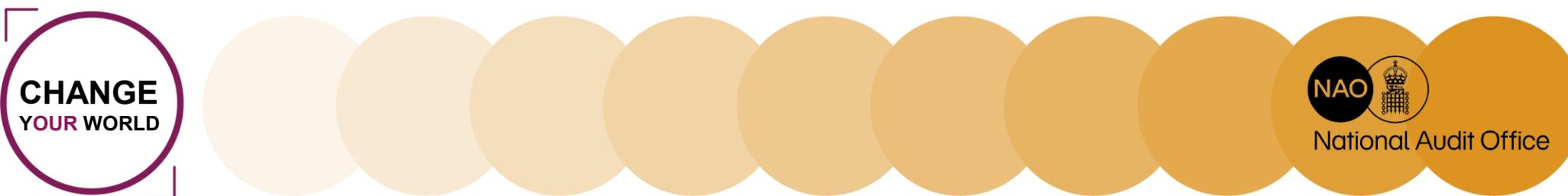
- You will sit **14 exams** over **3 stages**:
  1. Certificate Level (6 exams)
  2. Professional Level (6 exams)
  3. Advanced Level (2 exams)
- **450 technical work experience days** accrued over 3 years working on audits
- **Graduates** will be **exam qualified** in around 2.5 years with the final 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**.



# 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.



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# 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).



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# 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 6-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.

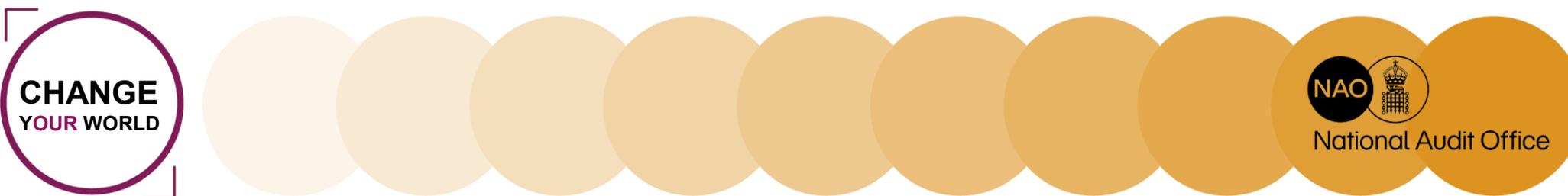


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# Frequently Asked Questions

## 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.



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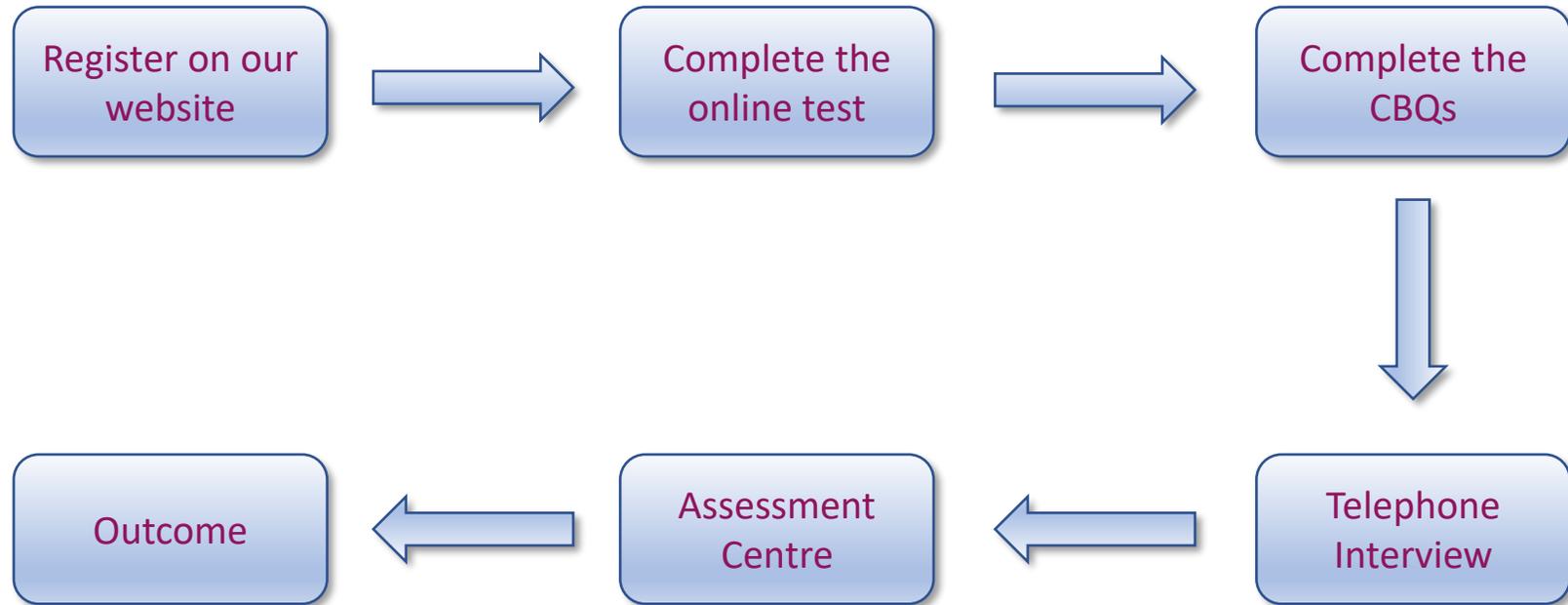
## Other Opportunities

- **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.

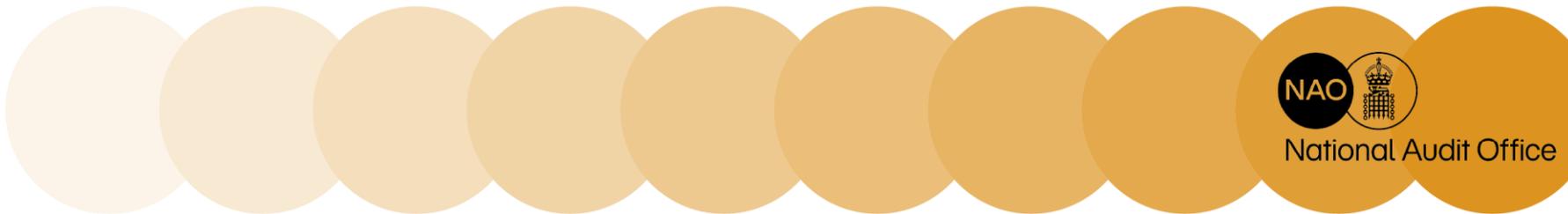


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# Recruitment Process



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)



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