ACCA Audit Firms – Audit Client Information (UK) 2024

This form must be completed by each firm which is registered as auditors by ACCA in respect of all UK audits and other appointments which require a report by a registered auditor. Failure to disclose all audit clients or providing incomplete or inaccurate information may lead to disciplinary action. Please return your completed form to authorisation@accaglobal.com.

The purpose of this form is to enable ACCA to:

- collate information on audits to aid in its allocation of monitoring visits
- meet its obligations as a Recognised Supervisory Body
- provide information on audit of entities within the scope of the Audit Quality Review Team of the Financial Reporting Council who monitor the quality of the audit work of statutory auditors and audit firms in the UK that audit Public Interest Entities (PIEs) and certain other entities within the scope retained by the FRC (these are currently large AIM/ Lloyd's Syndicates/Listed Non-EEA).

Data protection

We may use the personal data provided on this form for the purposes of:

- Firm administration
- regulation of the firm, and to contact nominated individuals
- responding to enquiries and investigating complaints
- complying with regulatory obligations.

We may share information with our suppliers and our auditors and relevant enforcement authorities. Please note that for individuals based outside of the UK your information will be held in ACCA's main information systems which are located in the UK and EU and may be accessed by ACCA's local office in your country of residence. ACCA processes information within the UK and EU, but may also transfer data outside of the UK and EU as part of its operations and service delivery.

For more information on how your personal information and rights are respected, please see our privacy notice, or contact privacy@accaglobal.com

AI1 FIRM'S DETAILS

Name of firm

Firm's ACCA reference number (if known/applicable)

AI2 CLIENT INFORMATION

	Appointments as at date of return	Audit reports issued in the last two years
Total number of UK audit clients and other appointments which require a report by a registered auditor (excluding solicitors' accounts rules)		
Number of UK public interest audit clients (please refer to the guidance at the end of the next section)		

All audits must be disclosed, whether or not audit exemption may have been permissible but was not availed of.

AI3 AUDITS

Please list below all UK audit appointments (ie, engagements carried out in accordance with the ISAs or other FRC audit regulations) that are either current or where a report has been issued in the last two years. Please continue on a separate sheet if necessary.

Name of client	Type*	Business sector	Turnover (£)	Current Yes	Current No	Report issued in last two years Yes	Report issued in last two years No
				☐	☐	☐	☐
				☐	☐	☐	☐
				☐	☐	☐	☐

* Please use the key overleaf to identify entities which fall under the following categories

Name of client	Type*	Business sector	Turnover (£)	Current Yes No	Report issued in last two years Yes No
_____	_____	_____	_____	☐ ☐	☐ ☐
_____	_____	_____	_____	☐ ☐	☐ ☐
_____	_____	_____	_____	☐ ☐	☐ ☐
_____	_____	_____	_____	☐ ☐	☐ ☐
_____	_____	_____	_____	☐ ☐	☐ ☐
_____	_____	_____	_____	☐ ☐	☐ ☐

KEY

N – Non-public interest entity
P – Public interest entity. This only includes specifically those entities listed below
O – Other report required by a registered auditor (eg CASS 5 reports)

For a public interest entity, please indicate if it falls into any of the categories listed below.

P1 – UK entities with transferable securities (equity/debt) admitted to trading on a regulated market
P2 – Credit institutions: UK incorporated banks not already included in any other category
P3 – Credit institutions: UK building societies

P4 – Credit institutions: UK credit institutions authorised by the Bank of England other than unlisted banks and building societies
P5 – Insurance undertakings: Non-listed UK insurers
P6 – Society of Lloyd's
P7 – UK companies admitted for trading on AIM or NEX (other than the Main Board) with a market capitalisation of more than €200m, using the formula in MiFID II2
P8 – Lloyd's syndicates
P9 – Non-UK (excluding the Crown Dependencies) entities with transferable securities (equity/debt) admitted to trading on a UK regulated and audited by a UK registered auditor

Note Firms that wish to conduct audits of PIEs must register with the FRC in addition to holding the UK firm's auditing certificate from ACCA. Further information about the FRC registration process is available here.

AI4 AUDITOR'S RESIGNATION STATEMENTS

Has the firm ceased as statutory auditor, other than for an exempt reason*, before the end of the normal term of office for any audits carried out under the Companies Act 2006 or to entities listed in s1210 of the Companies Act 2006 (eg banks, insurers, partnerships where all the partners are companies, building societies, Lloyds syndicates or limited liability partnerships)?

* 'Exempt reasons' are:
• the auditor is ceasing to practise as an auditor;
• the company is not required to be audited;
• the company is being wound up under an insolvency procedure; or
• where the company is a subsidiary of a UK parent company and its new auditor will be auditing the group accounts which will include the company concerned.

☐ Yes   ☐ No

If the answer is Yes and you have not notified ACCA (or the Financial Reporting Council in the case of 'major' audits and their subsidiaries) that you have ceased to hold office, together with the reasons, then you should do this immediately. In general, notifications are required within 28 days of the date on which the auditors statement of circumstances has been filed at the client's registered office, a copy of which should be provided with the notification. This is a requirement of s522 of the Companies Act 2006, as amended by the Deregulation Act 2015 (Commencement No 3 and Transitional and Saving Provisions) Order 2015, and non-compliance is a criminal offence.

Notifications should be sent to authorisationpolicy@accaglobal.com

Further guidance can be obtained from the FRC website at
https://www.frc.org.uk/auditors/professional-oversight/oversight-of-audit/notification-of-change-of-auditor/flow-chart-for-audit-firms

AI5 CONFIRMATION

Before signing this form, please refer to the guidance on the enclosed conditions

On behalf of my firm I confirm that the information given in this form is true, accurate and complete to the best of my knowledge and belief after making all reasonable enquiries. I understand that a false declaration on this form may lead to disciplinary action being taken against me and/or my firm. I further confirm that neither I nor the firm nor any of its partners/directors/responsible individuals have been subject to any criminal, disciplinary, regulatory or any other matters within the terms of bye-law 8 (liability to disciplinary action) or GPR 8 (fit and proper persons) that may call into question my firm's eligibility to hold an auditing certificate, which have not already been brought to the attention of ACCA's Assessment and Investigations Departments. I am aware of, and will abide by the notification requirements set out in GPR 12 and my continuing obligation to promptly notify ACCA of any matters which may make me or my firm liable to disciplinary action. I understand that I am required to disclose any unspent convictions and/or cautions that are not protected as defined by the Rehabilitation of Offenders Act 1974 (Exceptions) Order 1975 (as amended in 2013).

Contact partner's/director's signature _____   Date _____

(Signature may be typed)