

ACCA Audit Firms – Audit Client Information (UK) 2017

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. Please return your completed form to Authorisation, ACCA, 2 Central Quay, 89 Hydepark Street, Glasgow G3 8BW. Alternatively, you may scan and email the form to authorisation@accaglobal.com. Additional copies of this form can be downloaded from ACCA's website at www.accaglobal.com/practising and then choosing the link 'Forms for practitioners'.

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.

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Name of client Type* Business sector Turn	
	over (£)

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

NOTE: A Non-cubil contense entity Non-cubil contense entity Particle interest entity Particle	AI3 AUDITS (continued)					
N - Non-public interest entity P - Public interest entity P - P - Public interest entity P - P - P - P - P - P - P - P - P - P	Name of client	Type*	Business sector	Turnover (£)		
N - Non-public interest entity P - Public interest entity P - Cedic institutions: Utility P - Cedic institutions: University P - Cedic institutions						
Has the firm ceased as statutory auditor 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)? 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 14 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 and non-compliance is a criminal office. Notifications should be sent to Governance – Regulation, ACCA, The Adelphi, 1/11 John Adam Street, London WC2N 6AU, or by email to auditorchange@accaglobal.com Further guidance can be obtained from technical factsheet 142, available on ACCA's website. ALS 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) that may call into doubt my firm's eligibility to hold an auditing certificate, which have not leaved been brought to the attention of ACCA's Assessment and Investigations Departments. I understand that the UK Rehabilitati	 P Ublic interest entity. This includes specifically those entities listed below and may also include other clients which, in accordance with your firm's own policy, you consider to be a public interest entity (eg entities that you consider are of significant public interest because of their business, their size, their number of employees or their stakeholders) O ther report required by a registered auditor (eg solicitors' accounts rules) 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 in the EEA P2 Non-EEA (excluding the Crown Dependencies entities with transferable securities (equity/debt) admitted to trading on a regulated market in the EEA and audited by a UK Registered Auditor P3 AlM or ISDX-quoted companies incorporated in the UK, other than those 	P5 P6 P7 P8 P9 P10 P11 P12 P13	other category Credit institutions: UK building societies Credit institutions: Other Insurance undertakings: Non listed insurers Insurance undertakings: Society of Lloyd's Unquoted companies, groups of companies or industrial and provident societies in the linexcess of £500 million Private sector pension schemes with either assets or more than 20,000 members Charities with incoming resources exceedin Friendly societies with total net assets in exe UK open-ended investment companies and by a fund manager with more than £1,000 menangement	s, limited liability partnerships JK which have group turnover more than £1,000 million of g £100 million cess of £1,000 million UK unit trusts managed iillion of UK funds under		
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