



## A13 AUDITS (continued)

Name of client	Type*	Business sector	Turnover (£)

### KEY

- N** – Non-public interest entity
- P** – Public 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** – Other 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** – AIM or ISDX-quoted companies incorporated in the UK, other than those that are a Small and Medium Enterprise ('SME') listed entity

- P4** – Credit institutions: UK incorporated banks not already included in any other category
- P5** – Credit institutions : UK building societies
- P6** – Credit institutions : Other
- P7** – Insurance undertakings : Non listed insurers
- P8** – Insurance undertakings : Society of Lloyd's
- P9** – Unquoted companies, groups of companies, limited liability partnerships or industrial and provident societies in the UK which have group turnover in excess of £500 million
- P10** – Private sector pension schemes with either more than £1,000 million of assets or more than 20,000 members
- P11** – Charities with incoming resources exceeding £100 million
- P12** – Friendly societies with total net assets in excess of £1,000 million
- P13** – UK open-ended investment companies and UK unit trusts managed by a fund manager with more than £1,000 million of UK funds under management
- P14** – Mutual life offices whose 'with-profits' fund exceeds £1,000 million

## A14 AUDITOR'S RESIGNATION STATEMENTS

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 offence.

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](mailto:auditorchange@accaglobal.com)

Further guidance can be obtained from technical factsheet 142, available on ACCA's website.

## A15 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 already been brought to the attention of ACCA's Assessment and Investigations Departments. I understand that the UK Rehabilitation of Offenders Act 1974 does not apply to the accountancy profession, and that I am therefore required to disclose spent convictions. I am aware of, and will abide by, my continuing obligation to draw any such matters to ACCA's attention.

Contact partner's/director's signature

Date

(Signature may be typed)

### FOR OFFICE USE ONLY

Processed by

Date