ACCA Audit Firms –
Audit Client Information (UK) 2012

ACCA

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.

Additional copies of this form can be downloaded from ACCA's website (www.accaglobal.com/members/professional_standards) or requested from Authorisation (tel 0141 (or 44 141) 534 4175).

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 Inspection Unit of the Professional Oversight Board (POB).

AI1 FIRM'S DETAILS

Name of firm ______________________________

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

AI2 CLIENT INFORMATION

Total number of UK audit clients and other appointments which require a report by a registered auditor ______________________________

Number of UK public interest audit clients (please refer to the guidance at the end of the next section) ______________________________

AI3 AUDITS (Please list below all UK audit appointments and other appointments which require a report by a registered auditor)

Please continue on a separate sheet if necessary

Name of client	Type*	Business sector	Turnover (£)

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

AI3 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 – All UK incorporated companies with listed equity and/or listed debt

P2 – AIM or Plus-quoted companies incorporated in the UK with a market capitalisation in excess of £50 million

P3 – UK unquoted companies, groups of companies, limited liability partnerships or industrial and provident societies which have either:

a Group turnover in excess of £500 million; or

b Group turnover in excess of £100 million and external long-term debt in excess of £250 million

P4 – UK incorporated banks not already included in any other category

P5 – Private sector pension schemes with either more than £1,000 million of assets or more than 20,000 members

P6 – Charities with incoming resources exceeding £100 million

P7 – Friendly Societies with total net assets in excess of £1,000 million

P8 – Building Societies with assets exceeding £1,000 million

P9 – 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

P10 – Mutual Life Offices whose 'With-Profits' fund exceeds £1,000 million

AI4 AUDITOR'S RESIGNATION STATEMENTS

Has the firm ceased as statutory auditor 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 Professional Oversight Board 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, 29 Lincoln's Inn Fields, London WC2A 3EE, or by email to auditorchange@accaglobal.com

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

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) that may call into doubt my firm's eligibility to hold an auditing certificate, which have not already been brought to the attention of Governance – Professional Conduct at ACCA. 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 ____________

FOR OFFICE USE ONLY

Processed by ______________________ Date ____________