

GUIDANCE FACTSHEET

NOTIFICATION REQUIREMENTS

The Chartered Certified Accountants' Global Practising Regulations 2003 (GPRs) set out the continuing obligations placed on ACCA certificate/licence holders. The notification requirements are contained in GPR 12, and the corresponding Annexes to the GPRs. The GPRs are published in the *ACCA Rulebook* at accaglobal.com/rulebook.

This factsheet has no regulatory status. It is issued for guidance purposes only, and in the event of any conflict between the content of this factsheet and the content of the *ACCA Rulebook*, the latter shall at all times take precedence. Therefore, this factsheet should not be regarded by a member as a substitute for familiarising themselves with the appropriate regulations or, where necessary, obtaining specific advice concerning a specific situation.

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INTRODUCTION

ACCA maintains a register of practitioners' business names and addresses for several purposes.

For instance, ACCA provides a Directory of Accountants. The search tool is in the online directory [Find an ACCA Accountancy Firm](#) on ACCA's website.

ACCA is also required, to maintain information about UK statutory auditors and statutory audit firms on the [Register of Statutory Auditors](#), and to provide returns to the Financial Conduct Authority (FCA) for its [Register of firms authorised to conduct investment business activities](#) in the UK. In Ireland, we are required to supply information about Irish statutory auditors, Irish statutory audit firms, Irish sustainability assurance service providers and Irish statutory audit firms authorised to carry out the assurance of sustainability reporting to the Companies Registration Office (CRO) for inclusion on [CORE](#).

In order to enable ACCA to ensure that information about practitioners is up to date, you are required to notify ACCA of a number of different events or changes to your practice.

This factsheet describes the relevant provisions of ACCA's regulations. The terms **firm** and **practice**, when used in this factsheet, mean a sole practitioner, partnership, or body corporate, including a limited liability partnership. The term **principal** means an individual who is a sole proprietor, a salaried or equity partner of a partnership, a statutory, de facto or shadow director of a company, or a member (designated or non-designated) of a limited liability partnership, or any individual who is held out as being a partner, company director or member.

HOLDERS OF PRACTISING CERTIFICATES AND AUDITING CERTIFICATES

The detailed notification requirements set out in the GPRs and Annexes are summarised below. If it's not possible for you to notify ACCA in accordance with the time limits indicated, you must take all practicable steps to rectify the situation as soon as possible.

NOTIFICATION 28 DAYS IN ADVANCE

ACCA must be given **28 days'** advance notice, in writing, of the following events:

- a change in the name of the holder of a certificate or, where it is a body corporate, its registered name
- a change in the name of any principal or controller of a company
- a change in the address of the certificate holder's principal office or of the registered office of a company or, if different, the address of the place for service of notices or documents
- the opening or closure of a branch office of the certificate holder
- the sale of or cessation of a practice.

IMMEDIATE NOTIFICATION

ACCA must also be notified **immediately**, in writing, of the following events:

- a change in the principals or controllers of a company
- the fact that a sole practitioner has ceased to practise
- the appointment of a receiver, administrator, trustee, judicial factor or sequestrator of the assets of the holder of a certificate (or the happening of any similar or analogous event) or, in the case of a firm, of any of the principals of the firm (or principals or controllers of a company)

- the making, or any proposals for the making, of a composition or arrangement with creditors or any one creditor of the holder of a certificate or, in the case of a firm, of any of principals of the firm (or principals or controllers of a company)
- an application or notice to dissolve a partnership, or the presentation of a petition for winding-up, or the summoning of a meeting to consider a resolution to wind up, a company or any other company in the same group
- the granting, refusal or revocation of a recognised professional qualification from another qualifying or supervisory body, or any certificate entitling the holder or any principal of a firm to conduct audit, assurance of sustainability reporting, insolvency, investment, banking or insurance business
- the appointment of inspectors, by a statutory or regulatory authority, to investigate the affairs of the holder of a certificate or, in the case of a firm, any principals or controllers of it
- the imposition of disciplinary measures or sanctions on the holder of a certificate or, in the case of a firm, any principals or controllers, by any other regulatory authority or professional body of which the holder or such a person is a member
- in relation to a holder of a certificate or, in the case of a firm, any principal or controller of it:
 - i the institution and abandonment or completion of proceedings in relation to, and/or a conviction for any offence involving, fraud or other dishonesty
 - ii the institution and abandonment or completion of proceedings in relation to, and/or a conviction for any offence under legislation relating to, investment, banking, building societies, companies, consumer credit, credit unions, friendly societies, industrial and provident societies, insolvency, insurance or other financial services
 - iii the presentation of a petition for a bankruptcy order or an award of sequestration
 - iv the making of an order by a court disqualifying that individual from serving as a director of a company or from being concerned with the management of a company
 - v the commencement by the police or any other authority of an investigation into any matter related to public practice, or any other matter which might reasonably affect the Admissions and Licensing Committee's willingness to grant or renew a certificate of a type relevant to the activities in question
- the disappearance of a principal of a firm such that they are no longer contactable by the other principals of the firm
- the happening of any event which causes the holder to cease to be eligible for the certificate
- any changes in information previously supplied to ACCA
- any other information relevant to the fitness and propriety of the holder of a certificate
- any other information that ACCA may require in connection with the requirements of the GPRs.

ADDITIONAL NOTIFICATION REQUIREMENTS FOR THE UK AND THE REPUBLIC OF IRELAND

- In the United Kingdom, Jersey, Guernsey and Dependencies, the Isle of Man and the Republic of Ireland, firms are required to notify ACCA **within 28 days** after their acceptance of an appointment as auditor to a public interest entity.
- In the Republic of Ireland, firms are required to notify ACCA **within 28 days** after their acceptance of an appointment as a statutory audit firm to carry out the assurance of sustainability reporting of a public interest entity.

ADDITIONAL NOTIFICATION REQUIREMENTS FOR THE UK ONLY

- In respect of firms in the United Kingdom, Jersey, Guernsey and Dependencies or the Isle of Man holding auditing certificates, the commencement of proceedings (against the practitioner or any partner, member, designated member, director or controller of a firm) for damages, injunctions or restitution orders connected with regulated activities carried on by the individual in question must be notified to ACCA **immediately**.

ADDITIONAL NOTIFICATION REQUIREMENTS FOR THE REPUBLIC OF IRELAND ONLY

- In the Republic of Ireland, firms are required to notify ACCA within **one month** of any change in the information contained in the public register of the Registrar of Companies.

NOTIFICATION PROCEDURES

Members and firms must notify ACCA in writing of the relevant change using the Firm Notifications forms which are available on the [Practitioner Forms](#) page of ACCA's website. These include an Incorporation notification form, a Notification of a new firm form, and Practice change of details notification forms.

Members and firms are advised to retain documentation that supports the application and renewal process, and copies of any subsequent notifications of practice changes and developments.

FURTHER INFORMATION

Further information is available on the ACCA website at www.accaglobal.com, or by contacting Technical Advice and Support in your region.