

Application to appoint a responsible individual (UK)

This form should be completed by a firm holding (or applying for) a UK firm's auditing certificate that wishes to appoint a new responsible individual (RI) for the UK only. **In addition, the compliance principal must submit a new firm's auditing certificate (FAC) application form if applying for a new FAC for a firm or an FAC – notification of change form if it is an appointment of a new RI to an existing firm.**

Firms holding (or applying for) an Irish firm's auditing certificate who wish to appoint a new responsible individual must complete a separate RI application form for Ireland, available on our website [here](#).

Please refer to the further resources on ACCA's [website](#), before completing this form. The compliance principal should complete sections 1, 4 and 10 plus section 4 of Appendix 1 if required, on behalf of the firm. The individual to be appointed an RI should complete sections 2 – 3 and 5 – 9 plus Appendix 1 if required. Please retain a copy of the completed form for future reference and allow up to 30 working days for the application to be assessed. There is no fee for an RI application.

You should apply via your *myACCA* account.

The individual to be appointed must not act as an RI until the firm has received formal notification from ACCA that this application has been approved. If the individual leaves this firm their RI status will cease and if they join another firm to be an RI they will need to submit a new application.

Data protection

We may use your personal data for the purposes of:

- administration of your RI application
- sending you publications and other communications
- responding to enquiries and investigating complaints
- complying with our regulatory obligations

You can update your information by contacting ACCA at any time. We may share information with our suppliers and our auditors.

Please note that for individuals based outside 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 information and rights are respected, please see our [privacy notice](#), or contact privacy@accaglobal.com

Eligibility guidelines

To be eligible for RI status an applicant must:

- a hold a UK audit qualification or an approved third country audit qualification and have passed an aptitude test or adaptation period; and
- b have adequate recent UK audit experience and audit related CPD; and
- c are authorised to sign audit reports in their name on behalf of the firm.

The application may be granted administratively by ACCA staff under delegated authority from the Admissions and Licensing Committee. However, if there are concerns with your application (eg inadequate recent audit experience and/or audit related CPD or a fit and proper issue) the application may be referred to the Committee for consideration.

If you are a member of more than one professional body, it is your responsibility to ensure that you comply with the rules of each body particularly in relation to practising certificate requirements and ongoing eligibility.

1 FIRM DETAILS

To be completed by the compliance principal

Name of firm

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

2 INDIVIDUAL TO BE APPOINTED A RESPONSIBLE INDIVIDUAL

To be completed by the applicant

Under the [UK Audit Regulations](#), a subcontractor or a consultant cannot be an RI.

Name of applicant

Appropriate qualification: please indicate whether you have obtained your 'appropriate qualification' from

ACCA ICAEW ICAS CAI Third country (please specify)

RSB membership number

List all your professional bodies

ACCA ICAEW ICAS CAI CIPFA CIMA CIOT AAT IPA Other specify

If you are a member of an overseas professional body, please list which body (or bodies) you are a member of

Confirm you have enclosed a letter of good standing from the overseas professional body/bodies
you are a member of, addressed to ACCA

YES NO N/A

Firm's address (including postcode/zipcode)

Office where you will be based

Your business email address

Your home address (including postcode/zipcode)

Contact number

Confirm which address you would like to be shown on ACCA's records as your primary mailing address

Firm address Home address

Date of birth

Are you a principal in the firm? an employee?

Do you hold a practising certificate? YES NO

3 CONDITIONS FOR THE ISSUE OF RESPONSIBLE INDIVIDUAL STATUS

To be completed by the applicant

In signing this section of the form I confirm that I have read and understood the conditions for the issue of responsible individual status, and that:

A Fit and proper person

None of the matters or events referred to in the Chartered Certified Accountants' Global Practising Regulation (GPR) 8 or regulation 8 of Appendix 1 of annex 1 to the GPRs, applies to me or to any person referred to in the corresponding annex(es);

B Maintenance of competence

I will comply with the continuing professional development obligations of GPR 10 and regulation 11 of Appendix 1 of Annex 1 to the GPRs;

C Notification

I will comply with GPR 12 and regulation 13 of Appendix 1 of Annex 1 to the GPRs and will notify in writing to ACCA all matters specified in that regulation and will provide such notification at least 28 days in advance of the relevant event. I undertake to notify ACCA immediately in the event of any information previously supplied to it in support of my application ceasing to be true, accurate or complete, or in the event of any change in circumstances, or any event which may call into doubt the validity of my application, or the continuation of any certificate granted;

D Conduct of audit work

I will comply with GPR 13 and regulation 14 of Appendix 1 of Annex 1 to the GPRs, ACCA's Code of Ethics and Conduct and all technical, quality control and ethical standards/guidelines applicable to my work;

E Monitoring

I am aware of the requirement of GPR 14 and regulation 16 of Appendix 1 of Annex 1 to the GPRs and will supply all such information as is necessary to enable ACCA to complete its monitoring programme efficiently;

F Disclosure of information and register of auditors

I will comply with GPR 15 and, where applicable, regulation 10 of Annex 1 to the GPRs, and regulation 15 of Appendix 1 of Annex 1 to the GPRs and will supply to ACCA all necessary information to enable it to comply with obligations imposed upon it by regulations made under sections 1239 and 1240 of the Companies Act 2006;

G Investigation of complaints

I will comply with the Association's investigation arrangements, which may be performed by the UK competent authority or any recognised supervisory body to which the UK competent authority has delegated tasks in accordance with regulation 3 of the Statutory Auditors and Third Country Auditors Regulations 2016 (as amended from time to time).

H Enforcement

I am aware of regulation 18 of Appendix 1 of Annex 1 to the GPRs;

I General

I am aware of regulation 19 of Appendix 1 of Annex 1 to the GPRs;

J UK competent authority

I agree to be bound by the procedures, rules and guidance, as may be issued from time to time by the UK competent authority in the exercise of its statutory functions.

(Where reference is made to the GPRs, applicants should note that they must also comply with the relevant Annex(es) to the GPRs. The GPRs are contained in the ACCA Rulebook which can be found on ACCA's website [here](#)).

Signature

4 MONITORING

To be completed by the compliance principal

Please give details of plans to monitor the audits completed by the individual to be appointed as RI, if this application is approved. For example: internal and/or external file reviews, second partner file reviews etc. Please also let us know how frequently these reviews will be carried out and how many of the applicant's files will be included in the reviews.

5 MAINTAINING COMPETENCE AND PREPARATION FOR YOUR ROLE AS AN RI IN THIS FIRM

To be completed by the applicant

Planned CPD

Regulations 11(1) and 11(2) of the **UK Audit Regulations** states that firms holding an auditing certificate must require the individuals who are principals or employees or agents of the firm who are not members but who are responsible for individuals to comply with **Membership Regulation 4(4)** as if they were members. This includes compliance with regulation 10(2) below. Responsible individuals must maintain competence in the area of audit, and obtain an appropriate proportion of CPD units in that area.

Please confirm that if your application for RI status is approved, you will comply with Regulation 11 of the **UK Audit Regulations** YES

You should provide a training plan with full details of all the audit-related and non-audit related activities you will carry out in the next 12 months to maintain competence and keep up to date on audit legislation, regulation and all audit-related matters.

I have attached my detailed training plan for the next 12 months (from the date of this application) YES

The training plan should include specifics of all booked and planned training. Please note that the 12 month time period may differ from your current calendar year's CPD plan.

I will regularly review and update my CPD training record and CPD plan. YES

Applicants applying to be an RI for the first time

You should provide details of any induction, mentoring and training that you have undertaken, or are planning to undertake, in preparation for your role as an RI in this firm.

All applicants

You should explain how you will ensure that you will sustain audit quality, exercise professional scepticism and uphold ethical standards in your role as an RI.

6 PREVIOUS APPLICATIONS

To be completed by the applicant

Have you previously made any unsuccessful applications for responsible individual status to another Recognised Supervisory Body?* YES NO

* You must select 'Yes' if you (or any firm in which you were a partner/director/responsible individual) has made any form of application, including any application which was rejected or withdrawn, or which is still awaiting consideration.

If YES, please state

Name(s) of the Recognised Supervisory Body

Membership number

Date of application

Please state the reason(s) why the application was unsuccessful on a separate sheet and attach it to this form.

If you have made more than one unsuccessful application to another Recognised Supervisory Body please continue on a separate sheet.

Regulatory matters

Have you ever been subject to any regulatory action in respect of audit, by a regulatory body?** YES NO

** You must select 'Yes' if you have any pending regulatory matter(s) under investigation by a regulatory body.

If YES, please provide details on a separate sheet and attach it to this form.

Are you aware of any other regulatory matter(s) which may impact on your application? YES NO

If YES, please provide details on a separate sheet and attach it to this form.

Disciplinary matters

Have you ever been subject to any disciplinary action by a regulatory body?*** YES NO

If yes, please provide details on a separate sheet and attach it to this form.

*** You must select 'Yes' if you have any pending disciplinary matter(s) under investigation by a regulatory body.

7 PREVIOUS STATUS AS A RESPONSIBLE INDIVIDUAL

To be completed by the applicant

Have you previously been an RI?

YES NO

If 'YES', please complete the rest of this question

If 'NO', please do not complete the rest of this section, but confirm that you have completed Appendix 1

YES NO

a Please provide the following information for each firm in which you previously been an RI

Firm name	Firm number (if known)	Firm's supervisory body	Period as Responsible individual From (mm/yy) To (mm/yy)	Reason for ceasing as RI
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b If you are currently an RI, or have been an RI in the last six months, have you signed any audit reports in the last 12 months?

YES NO

If 'YES', please provide an approximate number of audits you have signed, including the nature and scope of these audits

If 'NO', and if the firm's supervisory body was not ACCA, please confirm you have completed Appendix 1 of this form

If you are an existing RI in an ACCA firm, then you do not need to complete Appendix 1

If 'YES', and if the firm's supervisory body was not ACCA please confirm you have completed Appendix 1 of this form

c If you ceased to be an RI more than six months ago, please confirm you have completed Appendix 1 of this form

8 OVERSEAS AUDIT REGISTRATION

To be completed by the applicant

Do you hold an audit registration in any country other than the UK?

YES NO

If 'YES', please provide:

Country

Name of registering body

Registration number

Please confirm that ACCA has your permission to contact the above registering body to confirm your registration details

YES NO

9 CONFIRMATION

If you have been subject to matters within the terms of **Bye-law 8** and ACCA's Assessment and Investigations Departments are aware of this, you may sign and submit this form. If you are concerned that you may be subject to matters under **Bye-law 8** of which ACCA's Assessment and Investigations Departments are not already aware, please notify ACCA in writing to complaintassessment@accaglobal.com. Following this notification you may sign and submit this form.

I understand that when signing this declaration, I could become liable to disciplinary action for events which engage ACCA **Bye-law 8**, liability to disciplinary action, which occurred before or after I sign this confirmation (**read Notes section below now**).

I confirm I have now read the **Notes** section below and:

- I understand that if I fail to declare an event which may engage **Bye-law 8**, or if I provide any false or misleading statement in this form, I may face disciplinary action which may involve an allegation of dishonest conduct, and may also invalidate any decision reached in this application;
- I understand while I am a member of ACCA I will notify ACCA about any event which may engage **Bye-law 8**;
- I agree to comply with ACCA's Charter, Byelaws, Regulations and Code of Ethics and Conduct;
- I have not been subject to any criminal conviction and/or caution;
- I have not been disciplined by any professional and/or regulatory body;
- I have not been subject to any other matters which may engage **Bye-law 8** (liability to disciplinary action) or **GPR 8** (fit and proper persons) that has not already been brought to the attention of ACCA's Assessment and Investigations Departments in writing;
- I understand that I am therefore 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;
- 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 any matters which I have disclosed to ACCA which engage **Bye-law 8** will be taken into account when dealing with my application, but that the matters may not automatically stop the processing of my application;
- I understand that my firm may be notified of any non-compliance on my part (potential or actual) that could affect its audit registration;
- I confirm and declare I have included everything ACCA needs to know, and there is nothing else I should bring to ACCA's attention at the present time;
- I understand that, if I leave this firm, my RI status ceases. If I join another firm to be an RI, I will need to submit a fresh application.

Notes

ACCA **Bye-law 8** sets out the details of the events which could lead to disciplinary action. These events include (but are not limited to) the following: Incompetence in carrying out work; breach of ACCA Bye-laws or Regulations; disciplinary action against you by another professional and/or regulatory body; bankruptcy or insolvency; failure to satisfy a judgment debt without reasonable excuse within two months; criminal conviction and/or caution; civil finding of acting fraudulently or dishonestly as a party or witness in civil proceedings; **misconduct** – this includes (but is not limited to) any act, or failure to act, that is likely to discredit you, relevant firm, ACCA or the accountancy profession.

Signature

Date

Additional declaration for non-ACCA members

I confirm that I agree to be bound by:

- i the Chartered Certified Accountants' Global Practising Regulations 2003, Authorisation Regulations 2014 and Complaints and Disciplinary Regulations 2014 (as amended from time to time) as if I was a member of ACCA *;
- ii the Charter, Code of Ethics and Conduct, all bye-laws and regulations of ACCA (and regulations made pursuant to the bye-laws) as if I was a member of ACCA (insofar as the same are appropriate and applicable) other than those relating to members' rights to attend and vote at meetings of ACCA and obligations to pay subscriptions;
- iii the regulations concerning liability of ACCA in damages for its acts and omissions; and
- iv the disciplinary procedures of ACCA and penalties which may be imposed under such provisions insofar as such penalties could be applicable to a person who is not a member of ACCA; and
- v I understand that, if I leave this firm, my RI status ceases. If I join another firm to be an RI, I will need to submit a fresh application.

Signature

Date

* These regulations can be found on ACCA's [website](#).

10 CONFIRMATION OF COMPLIANCE PRINCIPAL

I confirm that the individual named in this application:

- has been proposed as an RI by me in my capacity as contact compliance principal of the firm;
- is competent to conduct audit work under regulation 10 of Appendix 1 of Annex 1 to the GPRs (the **UK Audit Regulations**);
- has met, and will continue to meet, all the competencies required under IES 8;
- is required by the firm, when undertaking audit work, to plan and control such work;
- will be authorised to sign audit reports in the name of the firm;
- is fit and proper to be a responsible individual; and
- will not act as an RI until the firm has received formal notification from ACCA that this application has been approved.

If this application is approved, I undertake that the individual will, at all times, be required to comply with the **UK Audit Regulations**.

Signature

Date

I also confirm that I have submitted a new firm's auditing certificate (FAC) application form (if applying for a new FAC) or an FAC - notification of change form (if it is an appointment of a new RI to an existing firm) to support this RI application.

BYE-LAW 8 – LIABILITY TO DISCIPLINARY ACTION

- 8 a** A member, relevant firm or registered student shall, subject to bye-law 11, be liable to disciplinary action if:
- i he or it, whether in the course of carrying out his or its professional duties or otherwise, has been guilty of misconduct;
 - ii in connection with his or its professional duties, he or it has performed his or its work, or conducted himself or itself, or conducted his or its practice, erroneously, inadequately, inefficiently or incompetently;
 - iii he or it has committed any breach of these bye-laws or of any regulations made under them in respect of which he or it is bound;
 - iv in the case of a relevant firm, any person has in the course of the business of that firm committed any breach of these bye-laws or of any regulations made under them in respect of which that person is bound;
 - v he is a specified person in relation to a relevant firm against which a disciplinary order has been made and which has become effective or which has been disciplined by another professional or regulatory body;
 - vi he or it has been disciplined by another professional or regulatory body;
 - vii he or it has made an assignment for the benefit of creditors, or has made an arrangement for the payment of a composition to creditors, or has had an interim order made by the court in respect of him, or is a specified person in relation to a relevant firm which has made such an assignment or composition or been wound up as an unregistered company, or entered into a voluntary arrangement, administration or liquidation, in each case where applicable under the Insolvency Act 1986, or other similar or analogous event has occurred in relation to him or it under applicable legislation;
 - viii he or it has failed to satisfy a judgment debt without reasonable excuse for a period of two months (the burden resting on him or it to prove such a reasonable excuse on the balance of probabilities) whether or not the debt remains outstanding at the time of the bringing of the disciplinary proceedings hereunder;
 - ix before a court of competent jurisdiction in the United Kingdom or elsewhere, he or it has pleaded guilty to, been found guilty of, or has accepted a caution in relation to, any offence discreditable to ACCA or to the accountancy profession; or
 - x before a court of competent jurisdiction in the United Kingdom or elsewhere, in any civil proceedings in which he or it has been a party or witness, he or it has been found to have acted fraudulently or dishonestly.
- b** Each of the paragraphs in bye-law 8(a) shall be without prejudice to the generality of any of the other paragraphs therein.
- c** For the purposes of bye-law 8(a), misconduct includes (but is not confined to) any act or omission which brings, or is likely to bring, discredit to the individual or relevant firm or to ACCA or to the accountancy profession.
- d** For the purposes of bye-law 8(a), in considering the conduct alleged (which may consist of one or more acts or omissions), regard may be had to the following:
- i whether an act or omission, which of itself may not amount to misconduct, has taken place on more than one occasion, such that together the acts or omissions may amount to misconduct;
 - ii whether the acts or omissions have amounted to or involved dishonesty on the part of the individual or relevant firm in question;
 - iii the nature, extent or degree of a breach of any code of practice, ethical or technical, adopted by the Council, and to any regulation affecting members, relevant firms or registered students laid down or approved by Council.

- e** For the purposes of bye-law 8(a)(ix), a copy of the certificate or memorandum of conviction or caution, and of any final judgment, ruling or determination given in the criminal proceedings, shall be conclusive proof of the conviction or caution, and of any facts and matters found, as the case may be.
- f** For the purposes of bye-law 8(a)(x):
 - i** where the person in question was a party to the proceedings, a copy of a certified judgment of the civil proceedings shall be conclusive proof of the facts and matters found;
 - ii** where the person in question was a witness in the proceedings, a copy of a certified judgment of the civil proceedings shall be prima facie evidence of the facts and matters found.
- g** Subject to bye-law 8(f) above, any other finding of fact in any civil proceedings before a court of competent jurisdiction in the United Kingdom or elsewhere shall be admissible as prima facie evidence in any disciplinary proceedings.

CHECKLIST

Before you return the completed application form, please check you have:

- answered every question
- completed Appendix 1 of this form, if necessary
- checked that sections 3, 9 and 10 have been signed
- retained a copy of the completed form for your records.

Audit experience form – UK

You must complete this form if you:

- have not previously been a responsible individual
- ceased to be a responsible individual more than six months ago; or
- currently are a responsible individual at a firm whose supervisory body was not ACCA, but have not been responsible for any audits in the last 12 months.

Where we consider it necessary, and in order to fully assess your application, we will also require you to complete this form if you:

- held responsible individual status in the last six months at a firm whose supervisory body was not ACCA.

Insufficient experience

If the application is considered by the Recognised Supervisory Body (RSB) and there are any concerns regarding the sufficiency of your audit experience, the application may only be approved subject to conditions and/or restrictions. This could include:

- external/internal hot or cold file reviews
- notifying ACCA when audit appointments are accepted
- providing future completed CPD details.

Alternatively, if your application is rejected due to your inexperience, then you may be asked to gain further relevant audit experience before reapplying.

Please note that ACCA will NOT accept the information on this form in any other format.

1 AUDIT AND FINANCIAL REPORTING EXPERIENCE

For ACCA to properly consider your application you must provide evidence to demonstrate that you have recent, relevant and sufficient audit experience at a sufficiently senior level of authority to be competent to conduct audit work. Using the following table, please give details of examples of recent audit engagements that best demonstrate your audit and financial reporting experience and seniority. You should aim to provide details of at least 10 audit engagements carried out during the last 24 months. However, we recognise that there is a wide range of individual circumstances where this will not be possible and if this is the case, please provide as many examples as you can in section 1 of this form, and provide an explanation of your circumstances in section 2.

Please ensure your examples are relevant to the audit work you intend to conduct as a responsible individual. We may ask you to provide further information or additional examples to help us assess your experience.

Please note that we do not consider Solicitors' Regulation Authority Accountants Reports, internal audit, CASS reports and agreed upon procedures work to be audit work as defined by the Audit Regulations.

Your examples should demonstrate that you have the professional competence expected of an individual responsible for audit work and that you have achieved the IES8 competencies which are set out in section 5. If you cannot provide this evidence, your application may not be successful, or may only be approved subject to conditions. The information should be provided in date order (most recent first). Continue on a separate sheet if necessary.

A full copy of IES 8 and support materials on this standard can be accessed via the [IFAC website](#).

Further information regarding IES8 Professional Competence for Engagement Partners Responsible for Audits of Financial Statements (Revised) can also be found [here](#).

You must provide engagement-specific examples that clearly reflect your role, challenges faced, and how these were overcome. Each example must reference the relevant IES 8 competency (code and description), and your narrative should be tailored to each engagement. In addition, a separate reflective narrative is required in section 2 to demonstrate your understanding and application of the core auditing behaviours (including professional scepticism, professional judgement and fraud detection).

When completing each example, you must provide all the details requested under each column heading

	Your details	Client details	Scope of the audit	IES 8 competency areas you covered during this audit engagement	
				Explain the key issues and challenges arising on the audit and how you addressed these (for example, explain how you exercised professional scepticism, discussions held and conclusions reached for issues encountered). The narrative should be tailored to each example.	Relevant IES8 competency area(s) covered by this example
	a Firm name b Date range when audit work was performed c Hours that you worked on the audit	a Industry b Year-end c Results d Principal activities	a Nature of the engagement b Key risk areas c Size of the audit team d Your role and responsibilities on the audit e Who you reported to		

Further guidance is given below on how to complete each example

	Give the name of the firm where you were employed while carrying out this engagement Give the dates when the engagement was carried out Confirm the total chargeable hours you spent on this engagement	Summarise the industry/ sector that the client operates in State the year-end date Provide details of turnover/ results/ balance sheet totals etc. State the principal activities of the client	Confirm this example is 'audit work' as defined by the Audit Regulations (eg, were ISAs applied and is IFRS/FRS102 adopted etc.) Set out the key risk areas identified during the course of the audit. State how many staff worked on the audit assignment State your role – eg senior manager responsible for which elements of the assignments Confirm if you reported directly to the RI or to another senior member of the audit team	Please ensure that all of the competency areas in IES8 are covered across the examples provided. It is not expected that all competencies will be demonstrated on each example (ie for one example, you may be able to demonstrate a professional skills issue and how you challenged the client, and on another example you may be able to show an ethical issue encountered and your coaching and organisational skills). The examples should demonstrate specific examples/issues unique to each engagement, rather than the generic work that is performed on all audits (ie, stating that you 'applied the ethical principles of integrity, objectivity and due care' would be too generic. Instead you should provide details of an ethical issue relevant to each client and how you addressed this during the audit).	List the competency area(s) this narrative has demonstrated cross-referencing to the IES 8 competencies listed in section 7
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When completing each example, you must provide all the details requested under each column heading

	Your details	Client details	Scope of the audit	IES 8 competency areas you covered during this audit engagement	
				Explain the key issues and challenges arising on the audit and how you addressed these (for example, explain how you exercised professional scepticism, discussions held and conclusions reached for issues encountered). The narrative should be tailored to each example.	Relevant IES8 competency area(s) covered by this example

1					
2					

When completing each example, you must provide all the details requested under each column heading

	Your details	Client details	Scope of the audit	IES 8 competency areas you covered during this audit engagement	
				Explain the key issues and challenges arising on the audit and how you addressed these (for example, explain how you exercised professional scepticism, discussions held and conclusions reached for issues encountered). The narrative should be tailored to each example.	Relevant IES8 competency area(s) covered by this example

3					
4					

When completing each example, you must provide all the details requested under each column heading

	Your details	Client details	Scope of the audit	IES 8 competency areas you covered during this audit engagement	
				Explain the key issues and challenges arising on the audit and how you addressed these (for example, explain how you exercised professional scepticism, discussions held and conclusions reached for issues encountered). The narrative should be tailored to each example.	Relevant IES8 competency area(s) covered by this example

5					
6					

When completing each example, you must provide all the details requested under each column heading

	Your details	Client details	Scope of the audit	IES 8 competency areas you covered during this audit engagement	
				Explain the key issues and challenges arising on the audit and how you addressed these (for example, explain how you exercised professional scepticism, discussions held and conclusions reached for issues encountered). The narrative should be tailored to each example.	Relevant IES8 competency area(s) covered by this example

7					
8					

When completing each example, you must provide all the details requested under each column heading

	Your details	Client details	Scope of the audit	IES 8 competency areas you covered during this audit engagement	
				Explain the key issues and challenges arising on the audit and how you addressed these (for example, explain how you exercised professional scepticism, discussions held and conclusions reached for issues encountered). The narrative should be tailored to each example.	Relevant IES8 competency area(s) covered by this example

9					
10					

2 REFLECTION ON COMPETENCE IN CORE AUDITING BEHAVIOURS – to be completed by the applicant

Please provide a narrative (approx 500 words) describing your overall understanding and demonstration of the following core behaviours, with reference to your ways of working and development over time. You may refer to examples in the table above, but do not repeat engagement-specific details.

- Professional scepticism
- Professional judgement
- Fraud detection

3 COMPLIANCE PRINCIPAL STATEMENT – to be completed by the compliance principal

Please provide a narrative statement (approx 500 words) covering the following:

- Confirmation that the applicant has demonstrated the level of competence expected for an RI.
- An explanation of how the firm has assessed the applicant's understanding and demonstration of the core auditing behaviours of professional scepticism, professional judgement and fraud detection.

4 OTHER INFORMATION AND EXPERIENCE

Please provide any other information you think is relevant to your application for individual responsible for audit work status and which will demonstrate that you have recent, relevant and sufficient audit experience to be competent to conduct audit work.

This is particularly important if you can only provide limited evidence of recent, practical audit experience in section 1 of this form. If you have given less than 10 examples in section 1 of this form, please explain why here.

5 AUDIT-RELATED CPD UNDERTAKEN IN LAST TWO YEARS

Please provide details of all continuing professional development (CPD) you have undertaken in the last two years directly preceding this application, noting specifically all audit-related CPD. You may also wish to include any planned audit related CPD activities or courses you will carry out in the next 12 months to maintain competence and keep up to date on audit legislation, regulations and all audit-related matters.

You should also review your CPD to ensure you comply with IES8 Professional Competence for Engagement Partners Responsible for Audits of Financial Statements (Revised).

When completing each example, you must provide all the details requested under each column heading						
	a Type of learning activity b Description of learning activity	a When the activity took place (or is planned to take place) b Who it was provided by	Why you chose the activity and how it was relevant to you	What you have learned, and how you did/will apply the learning	a How many CPD units you claimed for completing the activity b How many of these units are verifiable	Relevant IES8 competency area(s) covered by this example
Further guidance is given below on how to complete each example						
	Indicate the type of learning activity (eg course, webinar, seminar, self-directed learning, writing articles or research, support in the form of coaching or mentoring. Give a description of the learning activity (eg, type of activity, subject matter covered etc).	Give the date when the activity was carried out. Confirm where the activity took place and who it was provided by (eg, mentor/coach, course provider, own research, relevant publication etc).	Summarise how this activity is relevant to you and/or your role, and why you chose to carry out this specific activity.	Summarise what you have learnt and how you plan to apply this learning or how you have already applied this learning.	State how many CPD units you claimed for completing this activity. Please note that one hour equals one unit. Please advise how many of these units are verifiable and how you can evidence this.	List the competency area(s) this narrative has demonstrated cross referencing to the IES 8 competencies listed in section 5.

If you are an ACCA member, you can use our online evidence tool which is accessed through *myACCA*. Our paper evidence records are available online [here](#). If you're submitting an existing CPD evidence record, please clearly indicate the CPD activities that are audit-related

You can also use your own format and attach to this form, but please ensure you cover the points listed above, and complete the declaration below:

I have attached details of the learning I have undertaken during the last two years, including any relevant planned CPD to demonstrate how I have been able to meet the learning outcomes as set out in IES8 competency areas (as shown in section 5 below).

If you haven't achieved any audit related CPD in the last two years please write 'None', and provide a short explanation.

When completing each example, you must provide all the details requested under each column heading

	a Type of learning activity b Description of learning activity	a When the activity took place (or is planned to take place) b Who it was provided by	Why you chose the activity and how it was relevant to you	What you have learned, and how you did/will apply the learning	a How many CPD units you claimed for completing the activity b How many of these units are verifiable	Relevant IES8 competency area(s) covered by this example
1						
2						

When completing each example, you must provide all the details requested under each column heading

	a Type of learning activity b Description of learning activity	a When the activity took place (or is planned to take place) b Who it was provided by	Why you chose the activity and how it was relevant to you	What you have learned, and how you did/will apply the learning	a How many CPD units you claimed for completing the activity b How many of these units are verifiable	Relevant IES8 competency area(s) covered by this example
3						
4						

When completing each example, you must provide all the details requested under each column heading

	a Type of learning activity b Description of learning activity	a When the activity took place (or is planned to take place) b Who it was provided by	Why you chose the activity and how it was relevant to you	What you have learned, and how you did/will apply the learning	a How many CPD units you claimed for completing the activity b How many of these units are verifiable	Relevant IES8 competency area(s) covered by this example
5						
6						

When completing each example, you must provide all the details requested under each column heading

	a Type of learning activity b Description of learning activity	a When the activity took place (or is planned to take place) b Who it was provided by	Why you chose the activity and how it was relevant to you	What you have learned, and how you did/will apply the learning	a How many CPD units you claimed for completing the activity b How many of these units are verifiable	Relevant IES8 competency area(s) covered by this example
7						
8						

When completing each example, you must provide all the details requested under each column heading

	a Type of learning activity b Description of learning activity	a When the activity took place (or is planned to take place) b Who it was provided by	Why you chose the activity and how it was relevant to you	What you have learned, and how you did/will apply the learning	a How many CPD units you claimed for completing the activity b How many of these units are verifiable	Relevant IES8 competency area(s) covered by this example
9						
10						

6 DECLARATIONS

I certify that, to the best of my knowledge and belief, the information in or provided with this application is a true and accurate statement of my circumstances.

I confirm that I understand and demonstrate the IES 8 competencies including the core auditing behaviours of professional scepticism, professional judgement and fraud detection.

Member declaration

I understand that if I provide any false, inaccurate or misleading information in this form, I may face disciplinary action for dishonest conduct, and may also invalidate any decision reached in this application.

Name of applicant

Email address

Date

Non-ACCA member declaration

I understand that if I provide any false, inaccurate or misleading information in this form I may be referred to the professional conduct department of the body of which I am a member for consideration as to possible disciplinary action for dishonest conduct, and may also invalidate any decision reached in this application.

Name of applicant

Email address

Date

Compliance principal declaration

I certify that, to the best of my knowledge and belief, the information in or provided with this application is a true and accurate statement of the firm's and the individual's RI applicant's circumstances.

I confirm that the RI applicant demonstrates an appropriate understanding and application of the IES 8 competencies including the core auditing behaviours of professional scepticism, professional judgement and fraud detection.

I agree to ACCA contacting me by email to verify that I have personally reviewed and signed off this Audit experience form on behalf of the applicant. I also agree to ACCA contacting me to verify any subsequent amendments made to this Audit experience form. I confirm that the applicant has obtained the audit experience as set out in this form.

Name of compliance principal

Compliance principal professional body

Compliance principal membership number

Email address

Date

Table A – Learning outcomes for the professional competence of an engagement partner

Competence areas	Learning outcomes
a Audit	i Lead the audit through active involvement during all phases of the audit engagement.
	ii Lead the identification and assessment of the risks of material misstatement.
	iii Develop an audit plan that responds to the risks of material misstatement identified.
	iv Evaluate responses to the risks of material misstatement.
	v Conclude on the appropriateness and sufficiency of all relevant audit evidence, including contradictory evidence, to support the audit opinion.
	vi Evaluate whether the audit was performed in accordance with International Standards on Auditing or other relevant auditing standards, laws, and regulations applicable to an audit of the financial statements.
	vii Develop an appropriate audit opinion and related auditor's report, including a description of key audit matters as applicable.
b Financial accounting and reporting	i Evaluate whether an entity has prepared, in all material respects, financial statements in accordance with the applicable financial reporting framework and regulatory requirements.
	ii Evaluate the recognition, measurement, presentation, and disclosure of transactions and events within the financial statements in accordance with the applicable financial reporting framework and regulatory requirements.
	iii Evaluate accounting judgments and estimates, including fair value estimates, made by management.
	iv Evaluate the fair presentation of financial statements relative to the nature of the business, the operating environment, and the entity's ability to continue as a going concern.
c Governance and risk management	i Evaluate corporate governance structures and risk assessment processes affecting the financial statements of an entity as part of the overall audit strategy.
d Business environment	i Analyse relevant industry, regulatory, and other external factors that are used to inform audit risk assessments including, but not limited to, market, competition, product technology, and environmental requirements.
e Taxation	i Evaluate procedures performed to address the risks of material misstatement in the financial statements in respect of taxation, and the effect of the results of these procedures on the overall audit strategy.
f Information and communications technologies	i Evaluate the information and communications technologies (ICT) environment to identify controls that relate to the financial statements to determine the impact on the overall audit strategy.
g Business laws and regulations	i Evaluate identified or suspected non-compliance with laws and regulations to determine the effect on the overall audit strategy and audit opinion.
h Finance and financial management	i Evaluate the various sources of financing available to, and financial instruments used by, an entity to determine the impact on the overall audit strategy.
	ii Evaluate an entity's cash flow, budgets, and forecasts, as well as working capital requirements to determine the impact on the overall audit strategy.

Table A – Learning outcomes for the professional competence of an engagement partner

Competence areas	Learning outcomes
i Interpersonal and communication	i Communicate effectively and appropriately with the engagement team, management, and those charged with governance of the entity.
	ii Evaluate the potential impact of cultural and language differences on the performance of the audit.
	iii Resolve audit issues through effective consultation when necessary.
j Personal	i Promote lifelong learning.
	ii Act as a role model to the engagement team.
	iii Act in a mentoring or coaching capacity to the engagement team.
	iv Promote reflective activity.
k Organizational	i Evaluate whether the engagement team, including auditor's experts, collectively has the appropriate objectivity and competence to perform the audit.
	ii Manage audit engagements by providing leadership and project management of engagement teams.
l Commitment to the public interest	i Promote audit quality and compliance with professional standards and regulatory requirements with a focus on protecting the public interest.
m Professional scepticism and professional judgment	i Apply professional judgment in planning and performing an audit and reaching conclusions on which to base an audit opinion.
	ii Promote the importance of the application of professional scepticism during all phases of the audit engagement.
	iii Apply professional scepticism to critically assess audit evidence obtained during the course of an audit and reach well-reasoned conclusions.
	iv Evaluate the impact of individual and organisation bias on the ability to apply professional scepticism.
	v Apply professional judgment to evaluate management's assertions and representations.
	vi Resolve audit issues using critical thinking to consider alternatives and analyse outcomes.
n Ethical principles	i Promote the importance of compliance with the fundamental principles of ethics*.
	ii Evaluate and respond to threats to objectivity and independence that can occur during an audit.

* The Fundamental Principles, IESBA Handbook of the International Code of Ethics for Professional Accountants (including International Independence Standards) – 2018 Edition, Section 110.