

Application for a Firm's Auditing Certificate (UK) – notification of changes

The firm must comply with GPR 12 and regulation 13 of Appendix 1 of Annex 1 to the GPRs by notifying in writing to ACCA all matters specified in that regulation and must provide such notification at least 28 days in advance of the relevant event. Please see the [Notification requirements](#) factsheet. This form should be completed for any changes to an existing ACCA audit firm.

Please refer to the further resources on ACCA's website [here](#), before completing this form. Please allow up to 30 working days for your application to be assessed. Return the form to authorisation@accaglobal.com

If you are an ACCA member you should apply via your *myACCA* account. If you are not an ACCA member you should complete and return this form to authorisation@accaglobal.com

Please note that all auditing certificates are issued on a calendar year basis and are valid until 31 December each year only.

Data protection

We may use the personal data provided on this form for the purposes of;

- Firm administration and application for an Auditing Certificate
- regulation of the firm, and to contact nominated individuals
- responding to enquiries and investigating complaints
- complying with regulatory obligations.

We may share information with our suppliers and our auditors, and relevant enforcement authorities where authorised by law. For more information on how your personal information and rights are respected, please see our [privacy notice](#), or contact privacy@accaglobal.com

Please confirm the changes that are being made and the proposed date of the change(s):

Please complete the relevant section(s) for the proposed change(s), noting that some sections are mandatory.

CONDITIONS FOR THE ISSUE OF A FIRM'S AUDITING CERTIFICATE (MANDATORY)

In signing this section of the form I confirm that I have read and understood the conditions for the issue of a firm's auditing certificate, and that:

A Fit and proper persons

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 my firm or to any person referred to in GPR 8;

B Professional indemnity insurance

my firm holds professional indemnity insurance as required by regulation 10 of Appendix 1 of Annex 1 to the GPRs and, following the expiry of my firm's current policy, my firm will renew it on terms complying with that regulation. Details of the name of the insurer and policy number are provided in the appropriate part of the form;

C Maintenance of competence

all persons responsible for audits undertaken by my firm are aware of GPR 10 and I will ensure that they maintain an appropriate level of competence through continuing professional development in accordance with regulation 11 of Appendix 1 of Annex 1 to the GPRs;

D Continuity of practice

my firm has made arrangements complying with GPR 11 for the continuity of the practice in the event of the firm's dissolution, winding-up or liquidation in the partnership agreement or memorandum and articles of association, or by entering into a written agreement with another firm. Details of the continuity arrangements are provided in the appropriate part of the form;

E Notification

my firm agrees to 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;

Date change(s) proposed: / /

F Conduct of audit work

my firm will comply with GPR 13, 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 its work;

G Monitoring

my firm is aware of the requirements 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;

H Disclosure of information

my firm will comply with GPR 15 and regulation 15 of Appendix 1 of Annex 1 to the GPRs and will supply to ACCA all necessary information in accordance with the Companies Act 2006;

I Control of partnership/incorporated firm

the partnership/incorporated firm is controlled by qualified persons within the meaning of regulation 7 of Appendix 1 of Annex 1 to the GPRs by virtue of the fact that under the firm's constitution/partnership agreement/memorandum and articles of association, matters are decided on by the exercise of voting rights and a majority of such voting rights as held by persons who are qualified persons.

J Anti-money laundering

my firm will comply with the requirements of relevant anti-money laundering legislation and regulation, including specifically that:

- my practice has a nominated officer to take responsibility for compliance
- there are procedures in place to gather and retain evidence of the identification of all clients
- principals and staff in my practice receive appropriate training
- ongoing compliance monitoring is carried out
- suspicions of money laundering are reported as required by law.

K UK competent authority

my firm agrees 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 applying for auditing certificates valid in the UK should note that they must also comply with the UK Annex to the GPRs. The GPRs are contained in the ACCA *Rulebook* which can be found on ACCA's website [here](#).)

Compliance principal's signature

PROFESSIONAL INDEMNITY INSURANCE AND CONTINUITY OF PRACTICE DETAILS (IF RELEVANT TO CHANGE)

Professional indemnity insurance

I detail below the name of my firm's insurer and policy number/I enclose a quotation as evidence that I have applied for a policy and undertake to provide details of my policy number to ACCA once it has been confirmed.*

Insurance company

Policy number

* Delete as applicable

Continuity of practice

My firm has made arrangements for continuity of practice

in the partnership agreement or memorandum and articles of association

OR

with the following registered auditor or firm of registered auditors

Name of firm

Professional body

Address

Town

County

Country

Postcode

If your firm practices in more than one country, your continuity arrangements must make provision for this. Please provide additional continuity of practice details on a separate sheet.

You must have a written agreement in place.

OFFICE DETAILS (IF RELEVANT TO CHANGE)

The principal office address of this firm is

Town

County

Country

Postcode

Tel

Email

Website

Incorporated firms only: is this the firm's registered office?

Yes

No

If no, please ensure that the firm's registered office is clearly indicated below or attached on a separate sheet.

The branch offices of this firm are (please continue on a separate sheet if necessary)

A

Town

County

Country

Postcode

Tel

Email

B

Town

County

Country

Postcode

Tel

Email

COMPOSITION OF FIRM (IF RELEVANT TO CHANGE)

Continue on a separate sheet if necessary.

A ACCA principals

Office (ie principal or A, B, etc. as above)	Name	ACCA membership number	Percentage of voting rights [†]	Responsible individual	
				Yes	No

Each ACCA principal who wishes to be a responsible individual must hold an appropriate qualification, a UK practising certificate (PC) and complete a responsible individual (UK) application form, which is available on our website [here](#).

B Non-ACCA principals

Office	Name	Professional body (if any)	Membership number	Percentage of voting rights [†]	Appropriate qualification for audit held		Responsible individual		PC held?	
					Yes	No	Yes	No	Yes	No

Each non-ACCA principal who wishes to be a responsible individual must hold an appropriate qualification, a practising certificate (PC) and complete a responsible individual (UK) application form, which is available on our website [here](#).

ACCA will also carry out a status check with your professional body.

[†] Please refer to point 1 on page 3 and the guidance below

C Non-principals who are responsible individuals*

Office	Name	Professional body	Percentage of voting rights	Appropriate qualification for audit held		PC held?	
				Yes	No	Yes	No

* Persons listed here must hold an appropriate audit qualification, a practising certificate (PC) and complete a responsible individual (UK) application form, which is available on our website [here](#). Only principals and employees who hold an appropriate qualification are eligible to apply to become responsible individuals, not consultants or sub-contractors.

Corporate principals

Name	Percentage of voting rights	Statutory Audit firm	
		Yes	No

MANAGEMENT BOARD

Does your firm have a management board?

Yes

No

If yes, please provide the names and qualifications of the members of the board (continue on a separate sheet if necessary)

Guidance

The firm must be controlled by audit qualified persons (ie the audit qualified persons must hold the majority of the voting rights within the firm on all, or substantially all, matters). Non-members of ACCA who wish to be classed as qualified persons must hold an appropriate qualification (eg a UK audit qualification).

Control is assessed on the allocation of the voting rights and not just the ownership of the capital or the distribution of profits. This means that, for an incorporated firm, it is possible to issue more than one class of share so that unqualified individuals may own shares without exercising control.

If the firm is incorporated there is an additional control requirement – that the majority of votes on the board of directors (or of the members of a limited liability partnership) must be held by audit qualified persons.

A qualified person may be an individual or a body corporate. If there is a corporate principal in the firm which is critical to the balance of control it will need to be eligible for, and hold, a separate firm's auditing certificate for the UK.

If the firm is majority owned by a holding company please provide full details and a structure chart on a separate sheet.

For more information on the definition of control of a firm, please refer to Annex 1, Appendix 1, Regulation 7 of the [Global Practising Regulations](#).

INCORPORATION DETAILS (IF RELEVANT TO CHANGE)

This section is to be completed by incorporated firms only ie limited companies and, where applicable, limited liability partnerships.

A Share capital (not applicable to limited liability partnerships)

Authorised share capital[†] shares of £ each. Shares issued

[†] Not applicable to companies formed on or after 1 October 2009.
If there is more than one class of shares, please provide details on a separate sheet.

B Company registration number

Country in which registered

Date of latest annual return to Registrar of Companies

C Shareholders/partners

Name		Director/Partner	Yes	No
Address				
Postcode	Number of shares held	Percentage of voting rights %		
Name		Director/Partner	Yes	No
Address				
Postcode	Number of shares held	Percentage of voting rights %		
Name		Director/Partner	Yes	No
Address				
Postcode	Number of shares held	Percentage of voting rights %		

Continue on a separate sheet if necessary

Additional sheets of information

I attach (enter 'no' if applicable) additional sheets of information.

CONFIRMATION (MANDATORY)

If you (or any of your firm's principals or responsible individuals) have been subject to matters within the terms of **Bye-law 8** and ACCA's Assessment and Investigations Team are aware of this, you may sign and submit this form. If you are concerned that you (or any of your firm's principals or responsible individuals) may be subject to matters under **Bye-law 8** of which ACCA's Assessment and Investigations Team are not already aware, please notify ACCA in writing to ComplaintAssessment@accaglobal.com. Following this notification you may sign and submit this form.

On behalf of my firm I confirm that there are no other persons responsible for audit work other than those named above. I confirm that my firm, and any specified person in relation to it who is not a member of ACCA, undertakes to be bound by the Charter, Code of Ethics and Conduct, byelaws and regulations of ACCA insofar as they are applicable to it or them and I have obtained their written undertaking in this regard.

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 and/or may invalidate any decision relevant to this application. I confirm that I have read, and undertake to comply with, the conditions for the issue of a firm's auditing certificate. I further confirm that neither I nor the firm nor any of its principals/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) or GPR 8 (fit and proper persons) that may call into question my firm's eligibility for registration and/or the validity of my application, which I have not already brought to the attention of ACCA's Assessment and Investigations Team in writing. 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 I am required to disclose any unspent convictions and/or cautions and any spent convictions and/or cautions that are not 'protected' as defined by the Rehabilitation of Offenders Act 1974 (Exceptions) Order 1975 (as amended in 2013 and 2020). I am aware of, and will abide by, my continuing obligation to draw any such matters to ACCA's attention.

Compliance principal's signature

Date

BYE-LAW 8 – LIABILITY TO DISCIPLINARY ACTION

- 8 a** A member, relevant firm or registered student shall, subject to byelaw 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 byelaws 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 byelaws 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 byelaw 8(a) shall be without prejudice to the generality of any of the other paragraphs therein.
- c** For the purposes of byelaw 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 byelaw 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 byelaw 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 byelaw 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 byelaw 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.

Audit Client Information (UK)

If the number of UK audit clients has changed as a result of the proposed change(s) to the firm this section must be completed. Failure to disclose all audit clients or providing incomplete or inaccurate information may lead to disciplinary action.

The purpose of this section 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 who monitor the quality of the audit work of statutory auditors and audit firms in the UK that audit Public Interest Entities (PIEs) and certain other entities within the scope retained by the FRC (these are currently large AIM/ Lloyd's Syndicates/Listed Non-EEA).

AC11 CLIENT INFORMATION

Appointments as
at date of return

Audit reports issued
in the last two years

Total number of UK audit clients and other appointments which require a report by a registered auditor (excluding solicitors' accounts rules)

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

All audits must be disclosed, whether or not audit exemption may have been permissible but was not availed of.

AC12 AUDITS

Please list below all UK audit appointments (ie, engagements carried out in accordance with the ISAs or other FRC audit regulations) that are either current or where a report has been issued in the last two years. Please continue on a separate sheet if necessary.

Name of client	Type*	Business sector	Turnover (£)	Current		Report issued in last two years	
				Yes	No	Yes	No

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

KEY

- N** – Non-public interest entity
 - P** – Public interest entity. This only includes specifically those entities listed below
 - O** – Other report required by a registered auditor (eg CASS 5 reports)
- 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
 - P2** – Credit institutions: UK incorporated banks not already included in any other category
 - P3** – Credit institutions: UK building societies

- P4** – Credit institutions: UK credit institutions authorised by the Bank of England other than unlisted banks and building societies
- P5** – Insurance undertakings: Non-listed UK insurers
- P6** – Society of Lloyd's
- P7** – UK companies admitted for trading on AIM or NEX (other than the Main Board) with a market capitalisation of more than €200m, using the formula in MiFID II2
- P8** – Lloyd's syndicates
- P9** – Non-UK (excluding the Crown Dependencies) entities with transferable securities (equity/debt) admitted to trading on a UK regulated and audited by a UK registered auditor

Note

FRC Public Interest Entity (PIE) Auditor Registration Regulations became effective on 5 December 2022. Audit firms that wish to conduct audit for PIEs must register with the FRC in addition to holding the UK firm's auditing certificate with ACCA. Further information about the FRC registration process is available [here](#). Firms must complete this registration to be included on the PIE Auditor Register. Audit firms that are not registered must not undertake PIE audit work, as this would be in breach of the PIE Auditor Registration Regulations.

AC13 AUDITOR'S RESIGNATION STATEMENTS

Has the firm ceased as statutory auditor, other than for an exempt reason*, 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)?

* 'Exempt reasons' are:

- the auditor is ceasing to practise as an auditor;
- the company is not required to be audited;
- the company is being wound up under an insolvency procedure; or
- where the company is a subsidiary of a UK parent company and its new auditor will be auditing the group accounts which will include the company concerned.

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 28 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, as amended by the Deregulation Act 2015 (Commencement No 3 and Transitional and Saving Provisions) Order 2015, and non-compliance is a criminal offence.

Notifications should be sent to standards.department@accaglobal.com

Further guidance can be obtained from the FRC website [here](#).

AC14 CONFIRMATION

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 principals/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) or [GPR 8](#) (fit and proper persons) that may call into question my firm's eligibility to hold an auditing certificate, which have not already been brought to the attention of ACCA's Assessment and Investigations Team. 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 I am required to disclose any unspent convictions and/or cautions and any spent convictions and/or cautions that are not protected as defined by the Rehabilitation of Offenders Act 1974 (Exceptions) Order 1975 (as amended in 2013 and 2020).

Compliance principal's signature

Date

(Signature may be typed)

Audit Register Information (UK)

This section must be completed if relevant to the proposed changes.

The purpose of this section is to enable ACCA to obtain additional information about your firm for the UK Register of Statutory Auditors. Failure to complete this section may lead to incorrect information being published on the register.

ARI1 OTHER AUDIT REGISTRATIONS

Does your firm hold audit registration with any EEA – this is any country that is an EU member state and Iceland, Lichtenstein, Norway and Gibraltar – competent authority or non-EEA authority? Yes No

If Yes, please provide:

Name of authority

Registration number with authority

If your firm is registered with more than one EEA competent authority or non-EEA authority, please provide the above information on a separate sheet.

Do any of the principals/responsible individuals in your firm hold audit registration with any EEA competent authority or non-EEA authority? Yes No

If Yes, please provide:

Name

Membership number (if known/applicable)

Name of authority

Registration number with authority

Please provide the above information for each principal/responsible individual on a separate sheet, as appropriate.

ARI2 NETWORKS

Is your firm a member of a network? Yes No

ACCA's definition of a network is contained in the IESBA Handbook, available on our website [here](#).

Further guidance can also be found [here](#).

If Yes, please provide:

Name of the network

Names and addresses of the other members of the network (continue on a separate sheet if necessary)

Names and addresses of the affiliates of those members. Alternatively, please provide the website address or the address of any other place where this information is available to the public (continue on a separate sheet if necessary)

AR13 CONFIRMATION

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 principals/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) or **GPR 8** (fit and proper persons) that may call into question my firm's eligibility to hold an auditing certificate, which have not already been brought to the attention of ACCA's Assessment and Investigations Team. I am aware of, and will abide by the notification requirements set out in **GPR 12** and my continuing obligations to promptly notify ACCA of any matters which may make me or the firm liable to disciplinary action. I understand that I am required to disclose any unspent convictions and/or cautions and any spent convictions and/or cautions that are not protected as defined by the Rehabilitation of Offenders Act 1974 (Exceptions) Order 1975 (as amended in 2013 and 2020).

Compliance principal's signature
(Signature may be typed)

Date

SECTORS AND SERVICES

Please indicate which sectors and services are applicable to your practice:

Sector expertise

Arts and cultures industries
Advertising
Agriculture and forestry
Architects
Catering (pubs, restaurants, food and drink)
Charities
Clubs and associations
Construction industry
Dentists
Doctors
Distribution and transport
Education
Engineering
Entertainment
Estate agents
Financial services
Friendly societies
Housing
IT/software
Manufacturing
Motor retailers
Printing and publishing
Public sector
Retail
Service industries
Solicitors
Sub-contractors
Telecommunications
Tourism and travel agents
Vets

Services offered

Arbitration
Bank loans and overdrafts
Business start-up and company formation
Benchmarking
Business process improvements
Business plans
Business risk assessment
Corporate finance
Corporate recovery
Cost systems and control
Company secretarial service
Debt counselling
Data processing services
Divorce/matrimonial
Establishing a business overseas
Export finance planning and tax
Environmental auditing
Estate planning and executorship
Expert witness
Feasibility studies
Grants and finance (EU, government)
Internal audit and systems security
Information technology
Legal activities (probate)
Limited company accounts
Management advice to business
Management accounting consultancy
Management consultancy
Partnership/sole trader accounts
Share valuations
Small scale equity issues
Tax (CGT, corporate, IHT, personal and VAT)
Tax and NI investigations
Treasury
Trusteeship/trust administration