

## Audit experience form – UK

You must complete this form if you:

- have not previously been an individual responsible for audit work
- ceased to be an individual responsible for audit work more than six months ago; or
- currently are an individual responsible for audit work but have not been responsible for any audits in the last 12 months; or
- held individual responsible for audit work 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 return the completed form by email to [authorisation@accaglobal.com](mailto:authorisation@accaglobal.com). Please keep a copy of the completed form for your future reference.

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

### APPLICANT'S DETAILS

Full name

Membership number (if known/applicable)

### 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 an individual responsible for audit work. 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 at <https://www.accaglobal.com/uk/en/member/cpd/your-guide-to-cpd/cpd-for-practising-members.html>

**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	
	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	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

**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 5
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				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

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## 2 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.

### 3 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
<b>Further guidance is given below on how to complete each example</b>						
	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 at [www.accaglobal.com/gb/en/member/cpd/managing-your-cpd/evidence](http://www.accaglobal.com/gb/en/member/cpd/managing-your-cpd/evidence). 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.

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## 4 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 the firm's and the individual's circumstances.

### Principal declaration

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 principal

Principal professional body

Principal membership number

Email address

Date

### Member declaration

I confirm that this Audit experience form is a true record of my experience. 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 confirm that this Audit experience form is a true record of my experience. 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.

I also 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 byelaws and regulations of ACCA (and regulations made pursuant to the byelaws) 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.

Name of applicant

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.