

Conditions for the renewal of a firm's auditing certificate (Ireland) – 2024

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 the renewal 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 the renewal form.

In signing the 2024 firm's auditing certificate renewal form I confirm that my firm will abide by the provisions of the Chartered Certified Accountants' Global Practising Regulations 2003 (GPRs) (and/or any subsequent regulations replacing or amending, in full or part, these regulations) and that in particular:

A Fit and proper persons

None of the matters or events referred to in GPR 8 or regulation 8 of Appendix 1 of Annex 2 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 9 of Appendix 1 of Annex 2 to the GPRs and, following the expiry of my firm's current policy, my firm will renew it on terms complying with that regulation.

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 10 of Appendix 1 of Annex 2 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.

E Notification

My firm agrees to comply with GPR 12 and regulation 12 of Appendix 1 of Annex 2 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 where applicable. 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 that may call into doubt the validity of my application, or the continuation of any certificate granted.

F Conduct of audit work

My firm will comply with GPR 13, regulation 13 of Appendix 1 of Annex 2 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 15 of Appendix 1 of Annex 2 to the GPRs and will supply all such information as is necessary to enable ACCA to complete its monitoring programme efficiently.

H Control of partnership/incorporated firm

I confirm that the partnership/incorporated firm is controlled by qualified persons within the meaning of regulation 7 of Appendix 1 of Annex 2 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 are held by persons who:

- i are qualified persons; and
- ii spend a material amount of time working in the firm; and
- iii a majority of the members of the firm's administrative or management body are qualified persons, or if the body consists of only two persons, at least one of them is a qualified person and has a casting vote.

I Disclosure of information

My firm will comply with GPR 15 and regulation 14 of Appendix 1 of Annex 2 to the GPRs and will supply to ACCA all necessary information in accordance with the Companies Act 2014.

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 Irish competent authority

My firm agrees to be bound by the procedures, rules and guidance, as may be issued from time to time by the Irish competent authority in the exercise of its statutory functions.

(Where reference is made to the GPRs, applicants applying to renew auditing certificates valid in Ireland should note that they must also comply with the Irish Annex to the GPRs).

This document is an integral part of the 2024 renewal form. A false or misleading statement on any part of the renewal form may constitute grounds for disciplinary action being taken against you and/or your firm.