

TIP: The fit and proper term & condition

Fit and proper person *

None of the matters or events referred to in the Global Practising Regulation (GPR) 8, regulation 6 of Annex 2 to the GPRs or, where applicable, regulation 8 of Appendix 1 of Annex 2 to the GPRs applies to me or to any person referred to in GPR 8.

Select

The following declaration is part of the renewal terms and conditions this is being answered incorrectly with “no” when the member meant “yes”, the regulation for fit and proper states

Details of the Fit and Proper requirements and the related terms and conditions can be found within [The Association of Chartered Certified Accountants' Global Practising Regulations 2003 \(GPRs\)](#), full information can be found within page's 8 to 12.

TIP: Continuity of Practice

Members are currently submitting their PC renewals without providing any Continuity of Practice nominee, to access this information when you are on the Practicing Details table by either adding a firm or pressing the 3 dots and edit existing firms.

Edit X

Professional indemnity insurance / Continuity of practice

Insurance company **

Policy number **

I have made arrangements for the continuity of my practice in the event of my death or incapacity *

•

Select

Name of firm

Professional body

Address

Submit

Details of the Continuity of Practice requirements can be found within [The Association of Chartered Certified Accountants' Global Practising Regulations 2003 \(GPRs\)](#) full information can be found within page's 8 to 12.

Member being nominated -

The nominee or nominees must hold equivalent qualifications and be authorised to carry on the individual's work for which they have undertaken to be responsible. Where the individual's practice is based in more than one country, the individual must comply with this regulation in respect of each country in which the individual is based but may appoint different nominees in respect of different countries.

Firm being nominated -

A firm must make provision for the continuity of its practice in the event of its dissolution, winding-up or liquidation, or the death or incapacity of an individual holder of a practising certificate who is a principal of the firm, by providing for another individual or firm (the "nominee" or "nominees" if more than one) to be responsible for the firm's practice in those circumstances.

Such provision may be made in the partnership agreement (where the firm is a partnership) or in the Memorandum and Articles of Association (where a firm is a company) or in the incorporation document (where the firm is a limited liability partnership) or other such agreement as the members of the limited liability partnership may agree or by entering into and keeping in force for all of the period during which a practising certificate is held a written agreement with another firm.

The nominee or nominees must hold equivalent qualifications and be authorised to carry on the firm's work for which they have undertaken to be responsible. (d) An individual holder of a practising certificate who is the sole principal and shareholder of their firm may not provide nominee services to their firm. (e) Where the firm's practice is based in more than one country, it must comply with this regulation in respect of each country in which it is based and may appoint different nominees in respect of different countries.

TIP: Audit Client Information

The audit client information page does not currently have the option 'N'



The form is titled 'Add' and contains the following fields:

- Name of client ***: An empty text input field.
- Type ***: A dropdown menu with the following options:
 - Select (highlighted in blue)
 - P1
 - P2
 - P3
 - P4
 - P5
 - P6
 - P7
 - P8
 - P9
 - O
- Is this a non-partner/director?**: A set of radio buttons. The 'No' option is selected and highlighted in blue, while 'Yes' is unselected.
- Submit**: A red rectangular button.

When completing your renewal, please attach an Excel spreadsheet listing any audit clients that cannot be entered in the Audit Client Information tab. All other clients should be included directly in the Firm's Audit Client Information tab of the renewal.

TIP: When an individual at your firm is a Partner/Director but also a shareholder or part of the management board, you would only need to include this person in the composition of the firm, you would not need to include the individual in each separate table. The additional tables are designed to record non-partner/directors that are solely a Shareholder / Management board member.