

## ACCA Audit Firms – Audit Client Information (Ireland) 2023

This form must be completed by each firm which is registered as auditors by ACCA in respect of all Irish audits and other appointments which require a report by a registered auditor. Failure to disclose all audit clients or providing incomplete or inaccurate information may lead to disciplinary action. Please return your completed form to [authorisation@accaglobal.com](mailto:authorisation@accaglobal.com).

The purpose of this form is to enable ACCA to:

- collate information on audits to aid in its allocation of monitoring visits
- meet its obligations as a Recognised Accountancy Body
- provide information on audit of entities within the scope of the Irish Auditing and Accounting Supervisory Authority (IAASA).

### Data protection

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

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

### AC11 FIRM'S DETAILS

Name of firm

Firm's ACCA reference number

### AC12 CLIENT INFORMATION

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

	Appointments as at date of return	Audit reports issued in the last two years
--	-----------------------------------	--

Number of Irish 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.

### AC13 AUDITS

Please list below all Irish audit appointments (ie, engagements carried out in accordance with the ISAs) that are either current or where a report has been issued in the last two years. Please indicate if the audit was required because the client was late filing its annual return. Please continue on a separate sheet if necessary.

Name of client	Type*	Business sector	Turnover (€)	Current		Report issued in last two years		Late filing of annual returns	
				Yes	No	Yes	No	Yes	No

\* Please use the key on the next page to identify entities which fall under the following categories

**ACI3 AUDITS (continued)**

Name of client	Type*	Business sector	Turnover (€)	Current		Report issued in last two years		Late filing of annual returns	
				Yes	No	Yes	No	Yes	No

**KEY**

- N** – Non-public interest entity
- P** – Public interest entity. This only includes specifically those entities listed below

For a public interest entity, please indicate if it falls into any of the categories listed below:

- P1** – Companies whose transferable securities are admitted to trading on a regulated market of any EEA Member State (in Ireland this means the Main Securities Market of any EU/EEA Member State as defined by point 14 of Article 4(1) of the MiFID (Markets in Financial Instruments Directive 2004/39/EC). Note: Securities listed on a Multilateral trading facility/Alternative Trading Systems should not be included under the Category P1
- P2** – Credit institutions (as defined in point 1 of Article 3(1) of Directive 2013/36/EU of the European Parliament and of the Council of 26 June 2013 on access to the activity of credit institutions and the prudential supervision of credit institutions and investment firms, amending Directive 2002/87/EC and repealing Directives 2006/48/EC and 2006/49/EC (but excluding credit institutions referred to in Article 2 of Directive 2013/36/EU)
- P3** – Insurance undertakings (within the meaning of Article 2(1) of Directive 91/674/EEC of 19 December 1991 on the annual accounts and consolidated accounts of insurance undertakings). This includes captive insurance companies.

**Please now complete Section ACI4 on the next page, if applicable**

## ACI4 PUBLIC INTEREST AUDIT ENTITIES – ADDITIONAL INFORMATION

Only applicable if your firm completed any audits of public interest entities in 2022 which fall into categories P1, P2 or P3 above. Please provide the following information for each client (continue on a separate sheet if necessary)

Name of client

Revenue generated from statutory audit (€)

Revenue generated from the provision of non-audit services required by EU or Irish law (€)

Revenue generated from the provision of non-audit services not required by EU or Irish law (€)

Name of client

Revenue generated from statutory audit (€)

Revenue generated from the provision of non-audit services required by EU or Irish law (€)

Revenue generated from the provision of non-audit services not required by EU or Irish law (€)

Name of client

Revenue generated from statutory audit (€)

Revenue generated from the provision of non-audit services required by EU or Irish law (€)

Revenue generated from the provision of non-audit services not required by EU or Irish law (€)

**In addition, please provide an analysis of your firm's revenue in 2022 between:**

Revenues from the statutory audit of annual and consolidated financial statements of PIEs and entities belonging to a group of undertakings whose parent undertaking is a PIE (€)

Revenues from the statutory audit of annual and consolidated financial statements of other entities (€)

Revenues from permitted non-audit services to entities that are audited by the statutory auditor or the audit firm (€)

Revenues from non-audit services to other entities (€)

Please provide a link to your firm's most recent transparency report

## ACI5 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 2014?

\* 'Exempt reasons' are:

- the company availing of audit exemption;
- the company going into liquidation;
- the company being struck off the Companies register.

Yes      No

If the answer is Yes and you have not notified IAASA that you have ceased to hold office, together with the reasons, then you should do this immediately. Notifications are required within 30 days of ceasing to hold office together a copy of the notice of resignation served to the company, containing either a statement to the effect that there are no circumstances in connection with the resignation which should be brought to the notice of members or creditors of the company; or a statement of any such circumstances.

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

## AC16 CONFIRMATION

### Before signing this form, please refer to the guidance on the enclosed conditions

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 or false information given 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 partners/directors/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 eligibility to hold an auditing certificate, which have not already been brought to the attention of ACCA's Assessment and Investigations Departments. 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 that are not protected as defined by the Rehabilitation of Offenders Act 1974 (Exceptions) Order 1975 (as amended in 2013).

Contact partner's/director's signature

Date

(Signature may be typed)