

Application to register as an ATOL Reporting Accountant ('ARA') from an individual who is not a member of ACCA

This form should be completed only by an individual who is not a member of ACCA and who is seeking registration as an ATOL Reporting Accountant ('ARA') in a firm that holds or seeks registration as an ATOL Reporting Accountant Firm ('ARA Firm') from ACCA. The application form for a firm is also available on our website at www.accaglobal.com/practising and then choosing the link 'Practitioner forms'. Please note that your firm must contain at least one ACCA partner/director.

Please read carefully the guidance at <http://www.accaglobal.com/gb/en/technical-activities/technical-resources-search/2016/january/caa-atol-reporting.html> before completing this form. Guidance is also available on the CAA website at <https://www.caa.co.uk/ATOL-protection/Trade/Maintain-and-renew-your-ATOL/ATOL-reporting-accountants-scheme>. If you have any questions about this form please contact Authorisation (tel: +44 (0)141 534 4175, email: authorisation@accaglobal.com). Please use BLOCK CAPITALS and black ink throughout and retain a photocopy of the completed form for future reference. Please allow up to 30 working days for your application to be assessed.

Return the form to authorisation@accaglobal.com or to: Authorisation, ACCA, 110 Queen Street, Glasgow G1 3BX, United Kingdom. Please note that all ARA registrations are issued on a calendar year basis and are valid until 31 December each year only.

Data protection

We may use your personal data for the purposes of;

- administration of your ATOL Reporting Accountant registration
- sending you publications and other communications
- responding to enquiries and investigating complaints
- complying with our regulatory obligations

You can update your information by contacting ACCA at any time. We may share information with our suppliers and our auditors. Please note that for individuals based outside the UK, your information will be held in ACCA's main information systems which are located in the EU and may be accessed by ACCA's local office in your country of residence.

For more information on how your information and rights are respected, please see our [privacy notice](http://www.accaglobal.com/privacy) (<http://www.accaglobal.com/privacy>), or contact privacy@accaglobal.com

PERSONAL INFORMATION

Full name	Title
Date of birth	ACCA reference number (for staff use) <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Mailing address	
Town	County
Country	Postcode
Email	

Email is ACCA's preferred method of communication. Please provide an email address where we can contact you about your application. It must be unique to you and not shared. It is your responsibility to ensure that your email address is correct. ACCA will not accept responsibility for emails being sent to email addresses which are no longer used, which are incorrectly formatted, or which are publicly available.

PRACTISING DETAILS

A Firm's name

B Firm's ACCA reference number (if known/applicable)

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C i Head office address

Town

County

Country

Postcode

Tel

Fax

Email

Website

ii Address of your office (if different from C(i))

Town

County

Country

Postcode

Tel

Fax

Email

If you wish to undertake ATOL reporting work through any other firms the Designated ATOL Reporting Accountant (the firm's contact partner/director) must complete a separate application form for each firm to become an ARA Firm. The firm must contain at least one ACCA partner/director and the Designated ATOL Reporting Accountant must be an ACCA member.

PREVIOUS AUTHORISATIONS

Have you previously been granted/applied for ARA registration from another body?

Yes No

* You must tick 'Yes' if you (or any firm in which you were a partner/director) has made any form of application, including any application which was rejected or withdrawn, or which is still awaiting consideration.

If YES, please state

Name(s) of the body

Date of application

Was the application successful?

Yes No

If NO, please state the reasons on a separate sheet and attach it to this form.

CONDITIONS FOR ARA REGISTRATION

In signing this section of the form I confirm that I have read and understood the conditions for ARA registration, and that:

A Fit and proper person

none of the matters or events referred to in the Chartered Certified Accountants' Global Practising Regulation 2003 (GPR)* 8 applies to me or to any person referred to in GPR 8;

B Professional indemnity insurance

(not applicable to an employee applying to hold ARA registration to be responsible for ATOL reporting work within a firm)

I have professional indemnity insurance as required by GPR 9 and regulation 7 of Annex 1 to the GPRs and, following my current policy's expiry, will renew it on terms complying with that regulation. Details of the name of the insurer and the policy number are provided in the appropriate part of the form;

I confirm that I have read CAA Guidance Note 10 (available on CAA's website) and confirm that my cover is sufficient to cover the Liability Cap in CAA Guidance Note 10.

C Maintenance of competence

I will comply with the continuing professional development obligations of GPR 10;

D Continuity of practice

(not applicable to an employee applying to hold ARA registration to be responsible for ATOL reporting work within a firm)

I have made arrangements complying with GPR 11 for the continuity of my practice in the event of my death or incapacity with another ARA firm and designated individual who is registered as a ATOL reporting accountant. Details of the continuity arrangements are provided in the appropriate part of the form;

E Notification

I will comply with GPR 12 and to 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;

F Conduct of public practice

I will comply with GPR 13, regulation 9(1) of Annex 1 to the GPRs, ACCA's Code of Ethics and Conduct and all technical and ethical standards/guidelines applicable to my work;

G Monitoring, quality assurance and compliance

I am aware of the requirement of GPR 14 and regulation 11 of Annex 1 to the GPRs, and will supply all such information as is necessary to enable ACCA to complete its monitoring and quality assurance programme efficiently;

H Disclosure of information

I will comply with GPR 15 and will supply to ACCA all necessary information to enable it to comply with its obligations with respect to any legal or regulatory requirement that may exist in the country where my certificate is/certificates are valid;

(Where reference is made to the GPRs, members should note that they must also comply with the relevant Annex(es) to the GPRs.)

SIGNATURE

* The GPRs are contained in the ACCA Rulebook which can be found on ACCA's website at www.accaglobal.com/rulebook

ELIGIBILITY TO REGISTER AS AN ATOL REPORTING ACCOUNTANT

Please indicate the professional body of which you are a member

Membership number as registered with your professional body

Do you hold a practising certificate from your professional body?

Yes No

Have you completed a professional examination covering assurance work as approved by the CAA?

Yes No

If Yes, please provide confirmation of this from your professional body

Have you reviewed the guidance issued by CAA?

Yes No

Have you successfully completed the online ATOL training module?

Yes No

If No, please email caa.arascheme@caa.co.uk to register.

You will need to provide your name, the name of your professional body and your membership number.

If Yes, please enclose a copy of your pass certificate.

I confirm that I will undertake an appropriate amount of CPD on ATOL Reporting matters

PROFESSIONAL INDEMNITY INSURANCE AND CONTINUITY OF PRACTICE DETAILS

Professional indemnity insurance

I detail below the name of my firm's insurer and policy number/I enclose 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

I confirm that my professional indemnity insurance complies with the requirements of my professional body.

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 ARA Firm and designated individual who is registered as a ATOL reporting accountant

Name of firm

Professional body

Name of designated individual

Professional body

Address

Town

County

Country

Postcode

NUMBER OF CLIENTS

Please provide the number of clients, or expected number of clients, that fall within the following reporting categories:

Category	Number
ATOL returns work	_____
For how many of these clients are you also the statutory auditor?	_____

FEE

The fee to register as an ATOL reporting accountant for a non-ACCA member is £514.

Once your application has been fully processed we will send you an invoice for the fee. When you receive the invoice you can return the remittance advice or make a card payment by telephone by contacting *ACCA Connect* on +44 (0)141 582 2000.

CONFIRMATION

If you have been subject to matters within the terms of Byelaw 8 and ACCA's Assessment and Investigations Departments are aware of this, you may sign and submit this form. If you are concerned that you may be subject to matters under Byelaw 8 of which ACCA's Assessment and Investigations Departments are not already aware, please notify ACCA in writing to complaintassessment@accaglobal.com or The Adelphi, 1/11 John Adam Street, London, WC2N 6AU.

Following this notification you may sign and submit this form.

I understand that when signing this declaration, I could become liable to disciplinary action for events which engage ACCA Byelaw 8, liability to disciplinary action, which occurred before or after I sign (**read Notes section below now**).

I confirm I have now read the **Notes** section below and:

- I understand that if I fail to declare an event which may engage Byelaw 8, or if I provide any false or misleading statement in this form, I may face disciplinary action which may involve an allegation of dishonest conduct, and may also invalidate any decision reached in this application;
- I understand while I am a member of ACCA I will notify ACCA about any event which may engage Byelaw 8;
- I agree to comply with ACCA's Charter, Byelaws, Regulations and Code of Ethics and Conduct;
- I have not been subject to any criminal conviction and/or caution;
- I have not been disciplined by any professional body and/or regulator;
- I have not been subject to any other matters which may engage Byelaw 8 that has not already been brought to the attention of ACCA's Assessment and Investigations Departments;
- I understand that I am therefore 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);
- I understand that any matters which I have disclosed to ACCA which engage Byelaw 8 will be taken into account when dealing with my application, but that the matters may not automatically stop the processing of my application;
- I confirm and declare I have included everything ACCA needs to know, and there is nothing else I should bring to ACCA's attention at the present time.

Notes

ACCA Byelaw 8 sets out the details of the events which could lead to disciplinary action. These events include (but are not limited to) the following: Incompetence in carrying out work; breach of ACCA Byelaws or Regulations; disciplinary action against you by another professional body or regulator; bankruptcy or insolvency; failure to satisfy a judgement debt without reasonable excuse within two months; criminal conviction and/or caution; civil finding of acting fraudulently or dishonestly as a party or witness in civil proceedings; misconduct – this includes (but is not limited to) any act, or failure to act, that is likely to discredit you, relevant firm, ACCA or the accountancy profession.

I also confirm that I undertake and agree to be bound by:

- (a) the Global Practising Regulations;
- (b) the continuing professional development requirements of Membership Regulation 4(4);
- (c) the Authorisation Regulations, including the requirement at Authorisation Regulation 3(1)(a) to pay such fees as Council may from time to time require when applying for an insolvency licence;
- (d) the Charter, byelaws and regulations of the Association insofar as they are appropriate and applicable (other than those relating to members' rights to attend and vote at meetings of the Association and obligations to pay subscriptions); and
- (e) the disciplinary procedures of the Association 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 the Association.

SIGNATURE

CHECKLIST

Before you send your application to ACCA please check you have:

- Signed the conditions on page 3
- Answered all the eligibility questions on page 4
- Provided continuity of practice details and professional indemnity insurance details on page 4
- Signed the confirmation on page 6

Please return this form to authorisation@accaglobal.com or to:
Authorisation, ACCA, 110 Queen Street, Glasgow G1 3BX, United Kingdom.

BYELAW 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 body;
 - vi he or it has been disciplined by another professional 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.