

Application for a Firm's Auditing Certificate (UK)

This form should be completed if you wish your firm to be registered by ACCA to act as auditor under the Companies Act 2006.

Please read carefully section 2 of the Practice Information handbook, which can be found on ACCA's website (www.accaglobal.com/practising), before completing this form. 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 auditing certificates are issued on a calendar year basis and are valid until 31 December each year only.

Data protection

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

- Firm administration and application for an Auditing Certificate
- 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 where authorised by law.

For more information on how your personal 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

REGISTRATION DETAILS

A Contact partner/director

Full name _____

ACCA membership number (if known/applicable)

B Name of firm

Please ensure that this name agrees with the name on your letterhead. (Incorporated firms (limited companies and limited liability partnerships) – auditing certificates will be issued in the name of the incorporated firm, not its trading name(s))

Name of firm _____

Trading name (if any) _____

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

This is a newly created firm an existing firm a recently merged firm (Please tick (✓) one box only)

C Previous authorisation

My firm has previously been granted/applied for audit registration from another Recognised Supervisory Body* Yes No

* You must tick 'Yes' if your firm (or any of its partners/directors) has made any form of application, including any application which was rejected or withdrawn, or which is still awaiting consideration.

If YES, please indicate which body

ACCA ICAEW ICAI ICAS AAPA

Was the application successful? Yes No

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

D Regulatory matters

Has your firm (or any of its partners/directors/responsible individuals) ever been subject to any regulatory action in respect of audit, investment business or insolvency by a regulatory body? ** Yes No

** You must tick 'Yes' if your firm (or any of its partners/directors/responsible individuals) has any pending regulatory matter(s) under investigation by a regulatory body.

If YES, please provide details on a separate sheet and attach it to this form.

Are you aware of any other regulatory matter(s) which may impact on your application? Yes No

If YES, please provide details on a separate sheet and attach it to this form.

E Disciplinary matters

Have you (or any of your firm's partners/directors/responsible individuals) ever been subject to any disciplinary action by a regulatory body?***

Yes No

*** You must tick 'Yes' if you (or any of your firm's partners/directors/responsible individuals) have any pending disciplinary matter(s) under investigation by a regulatory body.

If Yes, please provide details on a separate sheet and attach it to this form.

F **Number of audit clients**[†] _____ (enter 'nil' if applicable)

Number of public interest audit clients^{††} _____ (enter 'nil' if applicable)

[†] If your firm already has UK audit clients you must also complete an online UK Audit Client Information form and an online Audit Register Information (UK) form. These online forms can be found on ACCA's website www.accaglobal.com/practising and then choosing the link 'Practitioner Forms'.

^{††} Please refer to the Audit Client Information (UK) form for details of public interest audit clients.

G Composition of firm

Please tick one box only (please refer to point I of the conditions of issue below for guidance)

My firm is controlled by audit-qualified individuals and contains ACCA partners/directors.

My firm is controlled by audit-qualified individuals and contains **no** ACCA partners/directors.

CONDITIONS FOR THE ISSUE OF A FIRM'S AUDITING CERTIFICATE

In signing this section of the form I confirm that I have read and understood the conditions for the issue of a firm's auditing certificate, and that:

A Fit and proper persons

none of the matters or events referred to in the Chartered Certified Accountants' Global Practising Regulation (GPR) 8 or regulation 8 of Appendix 1 of Annex 1 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 1 to the GPRs and, following the expiry of my firm's current policy, my firm will renew it on terms complying with that regulation. Details of the name of the insurer and policy number are provided in the appropriate part of the form;

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 1 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. Details of the continuity arrangements are provided in the appropriate part of the form;

E Notification

my firm agrees to 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 audit work

my firm will comply with GPR 13, regulation 13 of Appendix 1 of Annex 1 to the GPRs, ACCA's Code of Ethics and Conduct and all technical 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 1 to the GPRs and will supply all such information as is necessary to enable ACCA to complete its monitoring programme efficiently;

H Disclosure of information and register of auditors

my firm will comply with GPR 15 and regulations 14(1), 14(2) and 14(3) of Appendix 1 of Annex 1 to the GPRs and will supply to ACCA all necessary information in accordance with the Companies Act 2006;

I Control of partnership/incorporated firm

the partnership/incorporated firm is controlled by qualified persons within the meaning of regulation 7 of Appendix 1 of Annex 1 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 as held by persons who:

- i are qualified persons; and
- ii spend a material amount of time working in the firm.

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 UK competent authority

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

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

Contact partner’s/director’s signature

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 a quotation as 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

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 registered auditor or firm of registered auditors

Name of firm

Professional body

Address

Town

County

Country

Postcode

If your firm practices in more than one country, your continuity arrangements must make provision for this. Please provide additional continuity of practice details on a separate sheet.

You must have a written agreement in place.

OFFICE DETAILS

The principal office address of this firm is

Town	County
Country	Postcode
Tel	Fax
Email	Website

Incorporated firms only: is this the firm's registered office?

Yes No

If no, please ensure that the firm's registered office is clearly indicated below or attached on a separate sheet.
The branch offices of this firm are (please continue on a separate sheet if necessary)

A

Town	County	
Country	Postcode	
Tel	Fax	Email

B

Town	County	
Country	Postcode	
Tel	Fax	Email

COMPOSITION OF FIRM

Continue on a separate sheet if necessary.

A ACCA partners/directors

Office (ie principal or A, B, etc. as above)	Name	ACCA membership number	Percentage of voting rights (please refer to point I on page 3 and the guidance below)
_____	_____	<input type="text"/>	_____
_____	_____	<input type="text"/>	_____
_____	_____	<input type="text"/>	_____
_____	_____	<input type="text"/>	_____

B Non-ACCA partners/directors

Office	Name	Professional qualification (if any)	Percentage of voting rights (please refer to point I on page 3 and the guidance below)	Appropriate qualification for audit held
_____	_____	_____	_____	Yes/No*
_____	_____	_____	_____	Yes/No*
_____	_____	_____	_____	Yes/No*
_____	_____	_____	_____	Yes/No*

* Delete as applicable

Each non-ACCA partner/director who holds an appropriate qualification for audit must complete an 'Audit qualification – additional information' form, which is available on our website at www.accaglobal.com/practising

C Non-partners/directors responsible for signing audit reports**

Office	Name	Professional qualification	Percentage of voting rights	Appropriate qualification for audit held
_____	_____	_____	_____	Yes/No*
_____	_____	_____	_____	Yes/No*
_____	_____	_____	_____	Yes/No*
_____	_____	_____	_____	Yes/No*

* Delete as applicable

** Persons listed here must hold an appropriate audit qualification and must complete an 'Audit qualification – additional information' form, which is available on our website at www.accaglobal.com/practising.

Guidance

The firm must be controlled by audit qualified persons (ie the audit qualified persons must hold the majority of the voting rights within the firm on all, or substantially all, matters). Non-members of ACCA who wish to be classed as qualified persons must hold certificates that are at least equivalent in status to the ACCA practising certificate and audit qualification, and which authorise them to undertake audits in the UK.

Control is assessed on the allocation of the voting rights and not just the ownership of the capital or the distribution of profits. This means that, for an incorporated firm, it is possible to issue more than one class of share so that unqualified individuals may own shares without exercising control.

If the firm is incorporated there is an additional control requirement – that the majority of votes on the board of directors (or of the members of a limited liability partnership) must be held by audit qualified persons.

A qualified person may be an individual or a body corporate. If there is a corporate partner/director in the firm which is critical to the balance of control it will need to be eligible for, and hold, a separate firm's auditing certificate.

INCORPORATION DETAILS

This section is to be completed by incorporated firms only ie limited companies and, where applicable, limited liability partnerships.

A Share capital (not applicable to limited liability partnerships)

Authorised share capital[†] _____ shares of £ _____ each. Shares issued _____

[†] Not applicable to companies formed on or after 1 October 2009.
If there is more than one class of shares, please provide details on a separate sheet.

B Company registration number

Country in which registered _____

Date of latest annual return to Registrar of Companies _____

C Shareholders (not applicable to limited liability partnerships)

Name _____

Address _____

Postcode _____ Number of shares held _____

Name _____

Address _____

Postcode _____ Number of shares held _____

Continue on a separate sheet if necessary

FEE

The fee for a firm's auditing certificate is £514 per non-ACCA partner/director.

Once your application has been fully processed we will send you an invoice for the fee. When you receive the invoice the simplest and quickest way to make a card payment is online via your firm's *myACCA* account. You will receive immediate acknowledgement that your payment has been received by ACCA. You can also make a card payment by telephone by contacting *ACCA Connect* on +44 (0)141 582 2000 once you have received the invoice.

- * If your firm already holds a current ACCA firm's Irish auditing certificate no additional payment is required. If your firm is applying for both UK and Irish auditing certificates this fee will cover both registrations.

CONFIRMATION

If you (or any of your firm's partners, directors or responsible individuals) 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 (or any of your firm's partners, directors or responsible individuals) 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.

On behalf of my firm I confirm that there are no other persons responsible for audit work other than those named above. I confirm that my firm, and any specified person in relation to it who is not a member of ACCA, undertakes to be bound by the Charter, byelaws and regulations of ACCA insofar as they are applicable to it or him/her.

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 on this form may lead to disciplinary action being taken against me and/or my firm and/or may invalidate any decision relevant to this application. I confirm that I have read, and undertake to comply with, the conditions for the issue of a firm's auditing certificate. I further confirm that I have not been subject to any criminal, disciplinary, regulatory or any other matters within the terms of byelaw 8 (liability to disciplinary action) that may call into doubt the validity of my application, which I have not already brought to the attention of ACCA's Assessment and Investigations Departments. I understand that I am required to disclose any spent 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 am aware of, and will abide by, my continuing obligation to draw any such matters to ACCA's attention.

Contact partner's/director's signature

Date

CHECKLIST

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

- Signed the conditions on page 3
- Provided continuity of practice details and professional indemnity insurance details on page 3
- 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.