

Application for a Firm's Auditing Certificate issued by
the Association of Chartered Certified Accountants
(Association of Authorised Public Accountants' Scheme)



The Association of Authorised Public Accountants (AAPA) is a Recognised Supervisory Body under the Companies Act 1989. Registered in England as a company limited by guarantee, registration number 1379840. Registered office 10 Lincoln's Inn Fields, London WC2A 3BP. AAPA has delegated the administration of its affairs to the Association of Chartered Certified Accountants (ACCA).

Firms composed of, or controlled by, AAPA members may apply for auditing certificates, which permit audit appointments to be held and which are issued by ACCA. The term firm encompasses sole proprietorships, partnerships and incorporated firms.

This scheme is not suitable for firms which are controlled by partners/directors who are members of ACCA or one of the Institutes of Chartered Accountants in England and Wales, Scotland or Ireland. Such firms should make application under the main ACCA auditing certificate scheme, for which a separate application form is available from ACCA's website at www.accaglobal.com/members/professionalstandards

Please read the notes at the back of this form carefully. Use black ink and BLOCK CAPITALS throughout and retain a photocopy of the completed form for future reference. Return the form, with the appropriate fee, to: Professional Standards, ACCA, 2 Central Quay, 89 Hydepark Street, Glasgow G3 8BW. Please note that all auditing certificates are issued on a calendar year basis and are valid until 31 December each year only.

REGISTRATION DETAILS

A Contact partner/director

Full name _____

AAPA membership number (if known/applicable)

B Trading 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 _____

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

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

C Authorisation

My firm wishes to be registered by ACCA to act as an auditor under the Companies Act 1989 (Great Britain) and Companies (Northern Ireland) Order 1990

(NB. ACCA is unable to authorise AAPA member firms under the provisions of the Companies Act 1990 (Irish Republic))

D 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

Was the application successful? Yes No

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

Has your firm (or any of its partners/directors/responsible individuals) ever been subject to any regulatory action in respect of audit registration, investment business authorisation and/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?

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

E 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 and enclose with your application a **UK Audit Client Information** form. This form can be downloaded from ACCA's website (www.accaglobal.com/members/professionalstandards) or requested from professional standards (tel: +44 (0)141 534 4175).

^{††} Public interest audit clients include listed companies, large charities with an income of £10 million or more per annum and large pension schemes with over 10,000 members.

CONDITIONS FOR THE ISSUE OF A FIRM'S AUDITING CERTIFICATE

In signing this section of the form I confirm that:

A Fit and proper persons

none of the matters or events referred to in Chartered Certified Accountants' Global Practising Regulations (GPR) 8 applies to my firm or to any person referred to in the corresponding Annex(es);

B Professional indemnity insurance

my firm holds professional indemnity insurance as required by regulation 14 of the UK Annex 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 15 of the UK Annex 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 & 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 in public practice

my firm will comply with GPR 13, regulation 18(1) of the UK Annex to the GPRs, ACCA's Code of Ethics and Conduct and all technical standards/guidelines applicable;

G Monitoring and compliance

my firm is aware of the requirements of GPR 14 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 regulation 19(1) of the UK Annex to the GPRs and will supply to ACCA all necessary information in accordance with the Companies Act 1989 and Companies (Northern Ireland) Order 1990;

I Control of partnership/incorporated firm

the partnership/incorporated firm is controlled by qualified persons within the meaning of regulation 8 of the UK Annex to the GPRs by virtue of the fact that under the firm's constitution/partnership agreement/memorandum & 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.

(Where reference is made to the GPRs, applicants applying for auditing certificates 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 practises in more than one country, your continuity arrangements must make provision for this. Please provide additional continuity of practice details on a separate sheet.

OFFICE DETAILS

The principal office address of this firm is

Town	County
Country	Postcode
Tel	Fax
E-mail	Website

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

Yes No

If no, please ensure that the firm's registered address is clearly indicated below or 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	E-mail

B

Town	County	
Country	Postcode	
Tel	Fax	E-mail

C

Town	County	
Country	Postcode	
Tel	Fax	E-mail

D

Town	County	
Country	Postcode	
Tel	Fax	E-mail

E

Town	County	
Country	Postcode	
Tel	Fax	E-mail

F

Town	County	
Country	Postcode	
Tel	Fax	E-mail

COMPOSITION OF FIRM

A AAPA partners/directors

Office (ie principal or A, B, etc. above)	Name	AAPA membership number
_____	_____	<input type="text"/>
_____	_____	<input type="text"/>
_____	_____	<input type="text"/>
_____	_____	<input type="text"/>
_____	_____	<input type="text"/>
_____	_____	<input type="text"/>
_____	_____	<input type="text"/>
_____	_____	<input type="text"/>

B Non-AAPA partners/directors

Office	Name	Professional qualification (if any)	Appropriate qualification for audit held Yes/No*
_____	_____	_____	Yes/No*
_____	_____	_____	Yes/No*
_____	_____	_____	Yes/No*
_____	_____	_____	Yes/No*
_____	_____	_____	Yes/No*
_____	_____	_____	Yes/No*
_____	_____	_____	Yes/No*

* Delete as applicable

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

Office	Name	Professional qualification
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

** Persons listed here must hold an appropriate audit qualification

SHAREHOLDER 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 _____

If there is more than one share category, 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 (limited liability partnerships should use this section to provide the voting rights of partners)

Name _____ Director? Yes No

Address _____

Postcode _____

Number of shares held _____ percentage of voting rights _____

Name _____ Director? Yes No

Address _____

Postcode _____

Number of shares held _____ percentage of voting rights _____

Name _____ Director? Yes No

Address _____

Postcode _____

Number of shares held _____ percentage of voting rights _____

Name _____ Director? Yes No

Address _____

Postcode _____

Number of shares held _____ percentage of voting rights _____

Name _____ Director? Yes No

Address _____

Postcode _____

Number of shares held _____ percentage of voting rights _____

Continue on a separate sheet if necessary

CONFIRMATION

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

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 I have read, and undertake to comply with, bye-law 8 (liability to disciplinary action) and the conditions for the issue of a firm's auditing certificate and that there are no regulatory, disciplinary or any other matters that may call into doubt the validity of my application, which I should draw to ACCA's attention. 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

FEE

I enclose cheque/draft, made payable to ACCA, for £ _____ (€350 per principal/partner/director)

Cheque/draft number _____

OR

debit my

MasterCard Visa American Express Switch/Maestro Solo, with the sum of £ _____

Card number

Start date/Valid from Expiry date Issue no. (if applicable)

Name on card _____

Signature of cardholder

Date

ENCLOSURES

Headed notepaper

Please enclose a sample of your headed notepaper/proposed headed notepaper with this form. If the principal and branch offices use different notepapers, enclose a sample of each notepaper used by the firm.

Additional sheets of information

I attach _____ (enter 'no' if applicable) additional sheets of information.

Please return this form, with the appropriate fee, to:

Professional Standards, ACCA, 2 Central Quay, 89 Hydepark Street, Glasgow G3 8BW, United Kingdom.

- 8 a A member, relevant firm or registered student shall, subject to bye-law 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 bye-laws 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 bye-laws 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 or pursuant to some other disciplinary process;
 - vi he or it has been disciplined by another professional body or pursuant to some other disciplinary process;
 - 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; or
 - viii he or it has failed to satisfy a judgment debt without reasonable excuse for a period of two months (and the fact that he or it did not have sufficient funds to discharge the debt shall not be a reasonable excuse for this purpose) whether or not the debt remains outstanding at the time of the bringing of the disciplinary proceedings hereunder.
- b Each of the paragraphs in bye-law 8(a) shall be without prejudice to the generality of any of the other paragraphs therein.
- c For the purposes of bye-law 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 the Association or to the accountancy profession.
- d For the purposes of bye-law 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 Council, and to any regulation affecting members, relevant firms or registered students laid down or approved by Council.
- e The following shall be conclusive proof of misconduct:
- i the fact that a member, relevant firm or registered student has pleaded guilty to, or been found guilty of, any offence discreditable to him or, as the case may be, it, or derogatory to the Association or the accountancy profession, before a court of competent jurisdiction in the United Kingdom or before a court of competent jurisdiction in any other country where such court's judgments are in the opinion of Council (or relevant committee of Council) relevant;
 - ii the fact that a member, relevant firm or registered student has been found to have acted fraudulently or dishonestly in any civil proceedings before any court of competent jurisdiction in the United Kingdom or before a court of competent jurisdiction in any other country where such court's judgments are enforceable in the United Kingdom.

The Chartered Certified Accountants' Global Practising Regulations 2003 (GPRs) lay down the conditions for the initial award and subsequent renewal of auditing certificates and provide the basis for ACCA's compliance with the provisions relating to the Registration of Auditors in the Companies Act 1989 (and Companies (Northern Ireland) Order 1990). The GPRs are published in the **ACCA Rulebook**, available from ACCA Connect on +44 (0)141 582 2000 (fax: +44 (0)141 582 2222, e-mail: publications@accaglobal.com). Further guidance is also contained in section 2 of the **Practice Information** booklet which is available from ACCA Professional Standards on +44 (0)141 534 4175. The **ACCA Rulebook** and the **Practice Information** booklet can also be found on ACCA's website at www.accaglobal.com/members/professionalstandards

The following information is provided for guidance purposes only. Nothing contained herein should be taken as constituting the amendment or adaptation of the **ACCA Rulebook**. In the event of any conflict between the content of these notes and the content of the **ACCA Rulebook**, the latter shall at all times take precedence.

Firms (including sole practitioners' firms) wishing to act as Registered Auditors, and to sign audit reports in the name of the firm, must obtain audit registration from a Recognised Supervisory Body, such as ACCA. ACCA is able to grant Registered Auditor status to sole proprietorships, partnerships and incorporated firms by means of the issue of firms' auditing certificates.

RELEVANT QUALIFICATIONS REQUIRED FOR AN AUDITING CERTIFICATE TO BE GRANTED

Auditing certificates may be held by any firm controlled by holders of, in the terminology of the legislation, 'relevant qualifications'. This includes sole proprietorships and any partnership/incorporated firm.

The basis for determining what are 'relevant qualifications' is contained in Part II of the Companies Act 1989. In summary, however, ACCA's Council has agreed to establish a special scheme to issue firms which are wholly composed of AAPA members, or which are controlled by AAPA members/directors but contain partners/directors who are not holders of relevant qualifications, with auditing certificates. This scheme is not, however, available to firms with partners/directors who are members of ACCA or one of the Institutes of Chartered Accountants in England and Wales, Scotland or Ireland. Such firms should make application under the main ACCA auditing certificate scheme, for which a separate application form is available from ACCA's website at www.accaglobal.com/members/professionalstandards

Control is defined, in the context of this scheme, as a majority of the votes in the partnership or incorporated firm being held by AAPA members. In the case of an auditing certificate granted to an incorporated firm there is an additional control requirement that the majority of votes on its board of directors must be held, in the context of this scheme, by AAPA members.

The fee in 2008 for an auditing certificate is £350 per principal, partner or director, irrespective of the number of offices the firm has. Therefore, a sole practitioner will pay £350, a two-partner/director firm £700.

CONDITIONS FOR THE ISSUE OF AN AUDITING CERTIFICATE

Within partnerships/incorporated firms, a nominated contact partner/director will have overall responsibility for the firm's compliance with the conditions detailed below:

1 Responsibility for audit work

Each of the partners or directors and other persons responsible for the firm's audit work must hold a Relevant Qualification as defined in Part II of the Companies Act 1989. The firm must also make arrangements to ensure that the independence or integrity of its audit work is not influenced by unqualified individuals.

2 Control

A partnership or incorporated firm must be controlled by qualified persons in accordance with regulation 8 of the UK Annex to the GPRs. The firm will satisfy this requirement if at least 51% of the voting rights are held by individuals who hold a Relevant Qualification and who spend a material amount of time working in the firm.

3 Fit and proper person

Every partner or director must be a fit and proper person in order that the firm may hold an auditing certificate. ACCA may take into account any matter which relates to any of the partners or directors of the firm and anyone employed by, or associated with, it in connection with public practice, such as failure to co-operate with ACCA or providing false, inaccurate, misleading or incomplete information to ACCA. As shown in regulation 13 of the UK Annex to the GPRs, ACCA will also take into account any contraventions of any provision of the Companies Acts or regulations, and whether any person referred to above is or has been:

- a at any time bankrupt, signed a trust deed for creditors or entered into a deed of arrangement, scheme or composition in respect of his or her financial affairs (or of any similar or analogous event); or
- b removed from the office of liquidator, trustee, administrative receiver, administrator or supervisor; or
- c the subject of a disqualification order made under the Company Directors Disqualification Act 1986; or
- d excluded from or refused membership of a professional body on disciplinary grounds; or
- e found to have failed to ensure that the experience and competence of his or her employees and practice associates is adequate, having regard to the nature of the work involved; or
- f a patient under the Mental Health Act 1983; or
- g subject to disciplinary action under bye-law 8.

4 Professional indemnity insurance

Firms must hold professional indemnity insurance (PII). Cover must also include fidelity guarantee insurance (FGI) in respect of all partners, directors and employees. PII should provide cover in respect of all civil liability incurred in connection with the conduct of the firm's business, by the partners, directors or employees and FGI shall include cover against any acts of fraud or dishonesty by any partner, director or employee in respect of money or goods held in trust by the firm. Firms ceasing to practise must make arrangements for the continued existence of PII and FGI for a period of 6 years.

Responsibility for obtaining adequate cover lies with the firm and may be effected with any reputable insurance company or underwriter. The Scheme which has been negotiated by ACCA for its members with Lockton (1 North Quay, Temple Black, Bristol BS1 6FL. Tel: +44 (0)117 906 5000) is available to AAPA members.

The limit of indemnity on PII in respect of each and every claim must be at least £50,000. The limit of indemnity required by each practising certificate holder will be dependent upon the firm's annual fee income. A summary of the requirements is given below.

Total income of up to £200,000

The limit of indemnity on PII in respect of each and every claim must be the greater of:

- 2.5 times the 'total income'; and
- 25 times the largest fee raised during the previous accounting year; and
- £50,000.

Total income of over £200,000 and up to £700,000

The limit of indemnity on PII in respect of each and every claim must be the greater of:

- the aggregate of £300,000 plus the 'total income'; and
- 25 times the largest fee raised during the previous accounting year.

Total income of over £700,000

The limit of indemnity on PII in respect of each and every claim must be the greater of:

- £1 million; and
- 25 times the largest fee raised during the previous accounting year.

GPR 9 defines 'total income' as the aggregate of the firm's professional charges and all other income received by the firm in the course of its business.

The 'largest fee' in all cases does not relate to the largest single invoice but to the highest cumulative amount of fees raised to a particular client during the year. The annual limit of indemnity to be provided by FGI cover must be at least £50,000 in respect of each and every claim. The maximum permitted excess for PII and FGI is the lower of £20,000 and 2% of the level of indemnity for each and every claim.

5 Continuity of practice

A firm must provide for continuity of practice in the event of its dissolution, in accordance with GPR 11. Provision for continuity should either be made within the firm's partnership agreement or memorandum and articles of association or by entering into a written agreement with another firm of Registered Auditors (the name and address of another firm responsible for continuity must be given on the application form for an auditing certificate).

It is mandatory that a written agreement be made and this may be inspected by ACCA.

6 Notification

ACCA is required to maintain a public register of those individuals and firms which are eligible for appointment as company auditors and individuals who are responsible for company audit work on behalf of such firms. Each entry in the register will include the name and business address of the individual or firm. In addition, in the case of incorporated firms, the register will include the name and business address of each person who is a director or holds shares in the firm and in the case of a partnership it will include the name and address of each partner.

In order to enable ACCA to keep this register up to date, firms are required to notify ACCA of a number of different events or changes.

Full details of notifiable events and the time requirements for notification (some changes must be notified 28 days in advance) are shown in GPR 12.

7 Continuing professional development

AAPA members must obtain at least 40 units per calendar year of acceptable CPD learning activities which are relevant to their work. One unit is equal to one hour spent on an acceptable CPD learning activity. At least 21 units must be verifiable units. A unit will be verifiable if the member can prove that he or she was involved in an acceptable CPD activity. A unit will be non-verifiable if the member is unable to prove that the CPD activity has taken place. Members must maintain competence in professional ethics and keep their business and finance knowledge up to date. Members holding non-statutory practising certificates must also maintain competence in the specialised areas of their practice and obtain an appropriate proportion of CPD units in these areas. Members must maintain records of both verifiable and non-verifiable CPD units and of the relevance of those units to their role. These records must be retained for three years and may be inspected by ACCA. Further information can be found on ACCA's website at www.accaglobal.com/members/cpd

8 Conduct of public practice

All partners/directors and other persons responsible for audit work must comply with ACCA's Code of Ethics and Conduct, especially in connection with the proper conduct of public practice, integrity and independence.

The Code of Ethics and Conduct is published in the ACCA Rulebook.

9 Technical standards

All partners/directors and other persons responsible for audit work must comply with ACCA's technical standards and in particular the Auditing Standards and Guidelines issued by the Auditing Practices Board, which are available in the knowledge library from ACCA's e-business facility myACCA at www.accaglobal.com

10 Monitoring and compliance

All partners/directors and other persons responsible for audit work must co-operate with ACCA in its monitoring programme and enforcement of compliance with the bye-laws and regulations.

ACCA will monitor and enforce its bye-laws and regulations by analysing firms' annual returns and carrying out monitoring visits. Monitoring visits will take place normally once every six years, although they may be at more frequent intervals if necessary as a result of complaints or significant changes in a practice. Additional visits or follow up action may also result from a visit which revealed inadequacies.

11 Descriptions

Firms holding ACCA auditing certificates may include the following statement on their business stationery

'Registered as auditors by the Association of Chartered Certified Accountants'

Firms may also use the description 'Registered Auditors'.

Firms holding ACCA auditing certificates under the AAPA Scheme may, in addition to using the above statement and description, continue to use the description 'Authorised Public Accountant(s)'.

RENEWAL OF AUDITING CERTIFICATES

All auditing certificates issued will be valid to 31 December. Thereafter all auditing certificates are annually renewable. A firm which ceases to hold an auditing certificate will be eligible to resume holding one providing it meets the fitness and propriety requirements and other ongoing conditions at the time of the subsequent application.

JURISDICTION

The legislation referred to in this booklet does not extend to the Channel Islands or Isle of Man. Auditing certificates are not, therefore, appropriate in these jurisdictions. ACCA is a Recognised Supervisory Body under the Republic of Ireland Companies Act 1990 but is unable to authorise AAPA controlled firms under this legislation.

A firm based outside of the UK may, if it is eligible, hold an auditing certificate if it wishes to hold UK audit appointments. In such cases the fees and conditions referred to above remain applicable. However, auditing certificates are not issued where it is proposed to only hold audit appointments of non-UK companies.

FURTHER INFORMATION

For further information please contact professional standards at ACCA's Glasgow office as set out below:

ACCA, 2 Central Quay, 89 Hydepark Street, Glasgow G3 8BW, United Kingdom

Tel: +44 (0)141 534 4175, fax: +44 (0)141 534 4237.

These notes are designed to provide readily accessible guidance on key aspects of ACCA's Global Practising Regulations. They should not, however, be regarded as a substitute for familiarising yourself with the appropriate regulation(s) or, where necessary, obtaining specific advice on your individual position.

The Association of Authorised Public Accountants

10 Lincoln's Inn Fields, London WC2A 3BP

Tel: +44 (0)20 7059 5900, fax: +44 (0)20 7059 5916, www.accaglobal.com/aapa/aapa