

# 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/members/professional\\_standards](http://www.accaglobal.com/members/professional_standards)) or requested from Authorisation (tel: +44 (0)141 534 4175, email: [authorisation@accaglobal.com](mailto:authorisation@accaglobal.com)), 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 28 working days for your application to be assessed.

Return the form, with the appropriate fee, to: Authorisation, ACCA, 2 Central Quay, 89 Hydepark Street, Glasgow G3 8BW, United Kingdom.

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 \_\_\_\_\_

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(or any of its partners/directors) has made any form of application, including any application which was rejected or withdrawn, or which is still awaiting consideration.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.

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.

D Number of audit clients<sup>†</sup> \_\_\_\_\_ (enter 'nil' if applicable)

Number of public interest audit clients<sup>††</sup> \_\_\_\_\_ (enter 'nil' if applicable)

<sup>†</sup> If your firm already has UK audit clients you must also complete and enclose with your application a UK Audit Client Information form and an Audit Register Information (UK) form. These forms can be downloaded from ACCA's website ([www.accaglobal.com/members/professional\\_standards](http://www.accaglobal.com/members/professional_standards)) or requested from Authorisation (tel: +44 (0)141 534 4175, email: [authorisation@accaglobal.com](mailto:authorisation@accaglobal.com)).

<sup>††</sup> Please refer to the Audit Client Information (UK) form for details of public interest audit clients.

## E 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:

### A Fit and proper persons

none of the matters or events referred to in the Chartered Certified Accountants' Global Practising Regulation (GPR) 8 applies to my firm or to any person referred to in regulation 13 of the UK Annex to the GPRs;

### 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, quality assurance and compliance

my firm is aware of the requirements of GPR 14 and regulation 20 of the UK Annex of 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 and register of auditors

my firm will comply with GPR 15 and regulations 19(1), 19(2) and 19(3) of the UK Annex 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 8 of the UK Annex 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 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.

(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.

## 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 1 on page 2)
_____	_____	<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	Appropriate qualification for audit held
_____	_____	_____	_____	Yes/No*
_____	_____	_____	_____	Yes/No*
_____	_____	_____	_____	Yes/No*
_____	_____	_____	_____	Yes/No*

\* Delete as applicable

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

Office	Name	Professional qualification	Percentage of voting rights
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

\*\* Persons listed here must hold an appropriate audit qualification

## 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<sup>†</sup> \_\_\_\_\_ shares of £ \_\_\_\_\_ each. Shares issued \_\_\_\_\_

<sup>†</sup> 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 \_\_\_\_\_

Name \_\_\_\_\_

Address \_\_\_\_\_

Postcode \_\_\_\_\_ Number of shares held \_\_\_\_\_

Continue on a separate sheet if necessary

## FEE

I enclose cheque/draft, made payable to ACCA, for £ \_\_\_\_\_ (£393 per non-ACCA partner/director\*)

Cheque/draft number \_\_\_\_\_

OR

debit my  MasterCard  Visa  American Express  Switch/Maestro  Solo, with the sum of £ \_\_\_\_\_

Card number                 (Please do not include your 3-digit security code in the last three boxes)

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

Name on card \_\_\_\_\_

Signature of cardholder \_\_\_\_\_ Date \_\_\_\_\_

\* 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.

## 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.

## CONFIRMATION

If you have been subject to matters within the terms of bye-law 8 and Governance – Professional Conduct at ACCA is aware of this, you may sign and submit this form. If you are concerned that you may be subject to matters under bye-law 8 of which Governance – Professional Conduct is not already aware, please notify ACCA in writing to [professionalconduct@accaglobal.com](mailto:professionalconduct@accaglobal.com) or 29 Lincoln's Inn Fields, London WC2A 3EE. 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, bye-laws and regulations of ACCA insofar 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 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 bye-law 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 Governance – Professional Conduct. I understand that the UK Rehabilitation of Offenders Act 1974 does not apply to the accountancy profession, and that I am, therefore, required to disclose spent convictions. 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 2
- Provided continuity of practice details and professional indemnity insurance details on page 3
- Signed the confirmation on page 6.

- 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.