

Application for a Non-statutory Practising Certificate issued by the Association of Authorised Public Accountants



The Association of Authorised Public Accountants (AAPA) is a Recognised Supervisory Body under the Companies Act 2006. 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).

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. Please allow up to 28 working days for your application to be assessed.

Please return the form to:

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

Please note that all certificates are issued on a calendar year basis and are valid until 31 December each year only.

PERSONAL INFORMATION

Full name

Title

Membership number (if known/applicable)

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Mailing address

Town

County

Country

Postcode

CONFIRMATION OF AUTHORISATION

I confirm that I require a non-statutory practising certificate, allowing work to be carried out within AAPA's definition of public practice. I confirm that I will not accept audit appointments unless and until I have arranged for my firm (including sole proprietorships) to be authorised as a registered auditor.

Signature

PRACTISING DETAILS

A Date you intend to commence practising _____

B I intend to be (tick as appropriate)

in full-time practice in spare-time practice

C I intend to practise (tick as appropriate)

as a sole practitioner/sole director as a partner/co-director as both a sole practitioner and a partner/director
 as an employee of a firm responsible for audit within the meaning of the Companies Act 2006.

D Firm's name _____

(Please underline the first surname to indicate where your firm should appear in registers/directories compiled or published by AAPA.)

E Partners/directors (If you are not intending to practise as a sole practitioner/sole director, please enter the names of all partners/directors with their designatory letters.)

F i Head office address _____

Town

County

Country

Postcode

Tel

Fax

Email

Website

ii Address of your office (if different from F(i)) _____

Town

County

Country

Postcode

Tel

Fax

Email

G Address and contact details of your firm's other branches (use a separate sheet if necessary)

i

Town

County

Country

Postcode

Tel

Fax

Email

ii

Town County

Country Postcode

Tel Fax

Email

H OTHER FIRMS IN WHICH YOU PRACTISE – In addition I am a partner/co-director, sole practitioner/sole director or individual responsible for audit/employee* in the following firm(s). (All practices must be listed. Please use a separate sheet if necessary.)

*Delete as applicable

Firm's name

(Please underline the first surname to indicate where your firm should appear in registers/directories compiled or published by AAPA.)

I Partners/directors (If you are not a sole practitioner please enter the names of all partners/directors with their designatory letters.)

J i Head office address

Town County

Country Postcode

Tel Fax

Email Website

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

Town County

Country Postcode

Tel Fax

Email

Please provide address and contact details of your firm's other branches on a separate sheet if applicable.

PREVIOUS AUTHORISATIONS

This section should only be completed by applicants for UK non-statutory practising certificates.

Have you previously been granted/applied for audit registration/an insolvency licence* from another Recognised Supervisory/Professional Body or Authority? **

Yes No

* Delete as appropriate

** 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 Recognised Supervisory/Professional Body or Authority

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.

Have you (or 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 you (or your firm or any of its partners/directors/responsible individuals) have 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.

JOB CATEGORY

Which ONE of the categories listed below best describes your work?

General practising services

or specialising in Auditing Insolvency Information technology Management consultancy Taxation

Other (please specify)

In signing this section of the form I confirm that (please note that AAPA has adopted ACCA's Global Practising Regulations (GPRs) for the purposes of the issue of non-statutory practising certificates):

A Fit and proper person

none of the matters or events referred to in GPR 8 applies to me or to any person referred to in the corresponding Annexes;

B Professional indemnity insurance (not applicable to an employee applying for a UK non-statutory practising certificate in order to become an individual responsible for audits within a firm)

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

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 for a UK non-statutory practising certificate in order to become an individual responsible for audits 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. Details of the continuity arrangements are provided in the appropriate part of the form;

E Notification

I agree 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 public practice

I will comply with GPR 13, ACCA's Code of Ethics and Conduct and all technical standards/guidelines applicable to my work;

G Monitoring and compliance

I confirm that I am aware of the requirement 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

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 applying for certificates valid in the UK should note that they must also comply with the UK Annex to the GPRs.)

Signature

PROFESSIONAL INDEMNITY INSURANCE AND CONTINUITY OF PRACTICE DETAILS

Professional indemnity insurance (not applicable to an employee applying to hold a UK non-statutory practising certificate in order to become an individual responsible for audits within a firm)

I detail below the name of my insurer and policy number/I enclose a quotation document 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.*

If you practise in more than one firm, please provide additional PII details on a separate sheet.

Insurance company

Policy number

OR I am applying for a non-statutory practising certificate valid outside the UK and I am unable to obtain appropriate professional indemnity insurance and I attach, on a separate sheet, my reasons for not being able to comply.

*Delete as applicable

Continuity of practice (not applicable to an **employee** applying to hold a UK non-statutory practising certificate in order to become an individual responsible for audits within a firm)

I have made arrangements for the continuity of my practice in the event of my death or incapacity

in the partnership agreement or memorandum & articles of association of my firm

OR

with the following practising accountants or firms of practising accountants

Name of firm

Professional body

Address

Town

County

Country

Postcode

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

ENCLOSURES

I enclose a copy of my firm's headed notepaper/proposed headed notepaper.

There is no fee for a non-statutory practising certificate in 2010.

CONFIRMATION

If you have been subject to matters within the terms of bye-law 50 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 50 of which Governance – Professional Conduct is not already aware, please notify ACCA in writing to professionalconduct@accaglobal.com or 29 Lincoln's Inn Fields, London WC2A 3EE. Following this notification you may sign and submit this form.

I confirm that I have read, and undertake to comply with, the conditions for the issue of a non-statutory practising 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 50 (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.

Signature

Date

Please return this form to: Authorisation, ACCA, 2 Central Quay, 89 Hydepark Street, Glasgow G3 8BW, United Kingdom.

A member or relevant firm, subject to the said Chartered Certified Accountants' Disciplinary Regulations, shall be liable to disciplinary action where:

- a in the course of carrying out his professional duties, or otherwise, the member has incurred in one or more of the following:
 - i he has been found guilty of misconduct; or
 - ii without prejudice to the generality of the forgoing, he has performed his professional work or conducted his practice or performed the duties of his employment inefficiently or incompetently to such an extent or on such number of occasions as to bring discredit to himself, to the Association, or to the profession; or
 - iii he has committed a breach of these Bye-Laws or of any regulations made under them in respect of which he is, or has undertaken to be, bound; or
 - iv in the case of a relevant firm any person has in the course of the business of that firm committed a breach of these Bye-Laws or of any regulations made under them by which that person is, or has undertaken to be, bound; or
 - 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; or
 - vi he has been disciplined by another professional body or some other disciplinary procedure; or
 - vii he 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 under applicable legislation; or
 - viii he has failed to satisfy a judgement 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 sub-paragraphs contained herein before shall be without prejudice to the generality of any of the other sub-paragraphs;
- c for the purpose of paragraph (a) above "misconduct" includes (but is not confined to) any act or default likely to bring discredit to the member or relevant firm in question. The fact that a member or relevant firm has before a court of competent jurisdiction in the United Kingdom or in a superior court of any country whose judgements are in the opinion of Council (or relevant Committee) relevant, 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 or has in any civil proceedings before any court of competent jurisdiction in the United Kingdom or in a superior court of any country whose judgements are recognised in the United Kingdom been found to have acted fraudulently or dishonestly, shall be conclusive proof of misconduct. The findings of a court in any civil proceedings whatsoever may be treated as proof of misconduct. In deciding whether a member or relevant firm has been guilty of misconduct, regard may be had to any code of practice, ethical or technical, adopted by the Council, and to any regulations affecting members or relevant firms laid down or approved by the Council;
- d a member or relevant firm shall be liable for disciplinary action in accordance with paragraph (a) above whether or not he was a member or (in the case of a relevant firm) it was a relevant firm at the time of the occurrence giving rise to such liability;

- e every member or relevant firm shall, and every member undertakes to, use his best endeavours to ensure that every firm (whether or not a relevant firm) in relation to which he is a specified person shall, at all times, co-operate with the Assessors, Disciplinary and Appeal Committees appointed pursuant to the Chartered Certified Accountants' Committee Regulations and with the persons charged with the administration of any disciplinary proceedings instituted pursuant to any regulations made;
- f it shall be for every member and for any person to bring to the attention of the Secretary any facts or matters indicating that a member or relevant firm may have become liable to disciplinary action;
- g the Council may from time to time by regulation prescribe the persons (additional to partners in a firm which is a partnership and directors of a firm which is a body corporate) who are in these Bye-Laws to be specified persons in relation to a firm and such regulations may prescribe different persons as specified persons for different purposes;
- h for the purposes of these Bye-Laws "member" includes an individual (not being a member) to whom a practising certificate has been issued or who has undertaken to be bound by, inter alia, such Bye-Laws, and such Bye-Laws shall apply to such an individual insofar as the same are capable of doing so, mutatis mutandis, as they apply to a member;
- i for the purposes of this Bye-Law a former member or a former relevant firm shall be treated as continuing as a member or relevant firm in respect of any matters which occurred whilst he or it was actually a member or relevant firm in respect of which a complaint is referred to the Disciplinary Committee within five years of his or its ceasing to be a member or relevant firm; and
- j for the avoidance of doubt, a person shall be liable to disciplinary action in accordance with the Bye-Laws and regulations in force at the time the matters complained of took place. All disciplinary proceedings, however, shall (for the avoidance of doubt) be conducted in accordance with the Bye-Laws and regulations in force at the time of such proceedings.

The Chartered Certified Accountants' Global Practising Regulations 2003 (GPRs) lay down the conditions for the issue of, and the ongoing requirements of holding, non-statutory practising certificates. The GPRs are published in the *ACCA Rulebook*, available from *ACCA Connect* on +44 (0)141 582 2000 (fax: +44 (0)141 582 2222, email: publications@accaglobal.com). Further guidance is also contained in the *Practice Information* handbook which is available from Authorisation on +44 (0)141 534 4175. The *ACCA Rulebook* and *Practice Information* handbook can also be found on ACCA's website at www.accaglobal.com/members/professional_standards

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.

ELIGIBILITY FOR A NON-STATUTORY PRACTISING CERTIFICATE

Currently, anyone admitted to membership of AAPA is automatically entitled to a non-statutory practising certificate unless a disciplinary order has been made to the contrary.

REGISTRATION OF AUDITORS

AAPA members' firms (including sole practitioners' firms, partnerships and incorporated firms) wishing to be authorised as Registered Auditors must make a separate application for an ACCA auditing certificate (or seek authorisation from another RSB).

SPARE-TIME PRACTICE

A member is regarded as being in 'spare-time' practice if he or she holds a non-statutory practising certificate whilst employed in industry, commerce, public service or employed (as opposed to being a partner, director or principal) in a practice. The ongoing conditions for holding spare-time practising certificates are the same as for full-time certificates.

ACCA holds on file details of an AAPA member's residential and business addresses and that of the spare-time practice if it constitutes a third address. It is essential when reporting changes in business details or addresses that it is clear which address is to be amended.

CONDITIONS FOR THE ISSUE OF A NON-STATUTORY PRACTISING CERTIFICATE

A member applying for, or renewing, a non-statutory practising certificate must comply with the following conditions:

1 Fit and proper person

A member must be a fit and proper person in order to hold a non-statutory practising certificate. AAPA may take into account any matter which relates to the member and anyone employed by, or associated with, him or her in connection with public practice, such as failure to co-operate with AAPA (or ACCA where the matter has been delegated) or providing false, inaccurate, misleading or incomplete information to AAPA. As shown in regulation 13 of the UK annex to the GPRs, AAPA will also take into account any contraventions of any provision of the Companies Acts or regulations, and whether the member 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 50.

2 Professional indemnity insurance

AAPA non-statutory practising certificate holders in the UK must hold professional indemnity insurance (PII) (members based outside of the UK who are unable to obtain PII must attach, as a separate sheet, their reasons for not being able to comply). Where the applicant employs full or part-time staff or has partners/co-directors, 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. Members ceasing to practise must make arrangements for the continued existence of PII and FGI for a period of six years.

Responsibility for obtaining adequate cover lies with an individual member 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 non-statutory practising certificate holder will be dependent upon his or her 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.

3 Continuity of practice

Practitioners must provide for continuity of their practices in the event of death or incapacity, in accordance with GPR 11. A sole practitioner must enter into a written agreement with an AAPA or ACCA/ICAEW/ICAS/ICAI practising certificate holder. The continuity nominee must hold an equivalent qualification. For those in partnerships, the agreement may be made within the partnership agreement.

The name and address of the person or firm responsible for continuity must be given on the application form for a non-statutory practising certificate. It is mandatory that a written agreement be made and this may be inspected by AAPA/ACCA.

4 Notification

ACCA maintains, on AAPA's behalf, a public register of members in public practice. In order to enable ACCA to keep this register up to date, practitioners are required to notify ACCA of a number of different events or changes to their practices.

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

5 Continuing professional development

Members holding non-statutory practising certificates 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

Non-statutory practising certificate holders must keep records of the amount of time spent on CPD, as detailed in GPR 10, and these records may be inspected by AAPA/ACCA.

6 Conduct of public practice

Non-statutory practising certificate holders must comply with ACCA's Code of Ethics and Conduct, especially in connection with the proper conduct of public practice, integrity and independence.

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

7 Technical standards

AAPA members must ensure that they keep up to date with relevant technical standards.

8 Monitoring and compliance

Non-statutory practising certificate holders must co-operate with ACCA in its monitoring programme and enforcement of compliance (on behalf of AAPA) with the bye-laws and regulations.

ACCA will monitor and enforce the regulations by analysing practitioners' annual returns and carrying out monitoring visits.

RENEWAL OF NON-STATUTORY PRACTISING CERTIFICATES

A non-statutory practising certificate is issued for the period to 31 December. Thereafter, certificates are annually renewable.

PRACTISING OUTSIDE THE UK

An AAPA non-statutory practising certificate will cover a member who also has clients outside the UK. A member practising outside the UK must, in addition to satisfying AAPA's requirements, comply with any relevant statutory requirements of the country, or countries, in which he or she intends to practise.

CONSUMER CREDIT ACT 1974

In the UK, the Office of Fair Trading has, under the Consumer Credit Act 1974, granted ACCA a Group Licence. The Group Licence covers members' professional activities in consumer credit, credit brokerage, debt adjusting, debt counselling, debt administration and provision of credit information services (including credit repair). The cover afforded by the Group Licence is limited to licensable activities set out above arising in the course of a member's normal business. Members whose licensable activities are a primary activity will not be covered by the Group Licence and will need to obtain their own Standard Licence from the Office of Fair Trading.

A register of firms covered by the Group Licence is maintained by ACCA, and contains details of the names and addresses of firms and the partners' or directors' names. The Group Licence automatically covers sole practitioners, partnerships and companies where the sole practitioner/partners/directors hold ACCA practising certificates or insolvency licences or the practice is registered to carry out audit

work by ACCA or is permitted to describe itself as Chartered Certified Accountants or Authorised Public Accountants. (Cover under the Group Licence is provided at no additional charge to these practitioners/firms.) Any other firm undertaking work requiring a licence, or a firm eligible to be covered by the Group Licence but undertaking work outside the scope of the Group Licence, must obtain a separate licence from the Office of Fair Trading. A separate factsheet regarding the Consumer Credit Act can be downloaded from ACCA's website at http://www.accaglobal.com/members/professional_standards/ or requested from Authorisation.

FINANCIAL SERVICES AND MARKETS ACT 2000

On 1 December 2001, the Financial Services Authority (FSA) replaced the Recognised Professional Bodies, including ACCA, as the regulator of professional firms' investment business activities in the UK. Although ACCA is a 'Designated Professional Body' (DPB) under the Act, and is able to register eligible firms for a range of 'exempt regulated activities', this does not include firms wholly composed of AAPA partners and directors. The minimum requirement is that there should be at least one ACCA partner/director in the firm and that it should be controlled by members of DPBs under the Act.

AAPA firms requiring authorisation under the Act must apply direct to the FSA.

INSOLVENCY ACT 1986

The Insolvency Act 1986 and the Insolvency (Northern Ireland) Order 1989 require that anyone accepting an insolvency appointment in the UK must hold an insolvency licence. ACCA is authorised under the Act to issue licences. AAPA members wishing to undertake insolvency work can apply to ACCA under the non-member scheme. Application forms can be found on ACCA's website at www.accaglobal.com/members/professional_standards or requested from Authorisation.

MONEY LAUNDERING REGULATIONS 2007 (APPLICANTS IN THE UK ONLY)

Under the Money Laundering regulations 2007 any person who provides audit, insolvency, tax, accountancy or trust and company services must be supervised by a recognised supervisory authority (employees do not require supervision under the Money Laundering Regulations 2007). Further guidance is available on ACCA's website at www.accaglobal.com/uk/members/technical/ethics/guidance/hmrcguide

If your firm is controlled by ACCA members (ie at least half of the partners/directors are members of ACCA and the ACCA partners/directors control at least 51% of the voting rights) or holds an auditing certificate from ACCA you/your firm are automatically supervised by ACCA.

If your firm does not meet these requirements you will need to be supervised by another recognised supervisory authority, such as HMRC. A flow chart to help you determine whether or not you are supervised by ACCA can be found on ACCA's website at www.accaglobal.com/uk/members/technical/ethics/guidance/flowchart

FURTHER INFORMATION

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

Authorisation, ACCA, 2 Central Quay, 89 Hydepark Street, Glasgow G3 8BW, United Kingdom.
Tel: +44 (0)141 534 4175 fax: +44 (0)141 534 4237 email: authorisation@accaglobal.com

These notes have been designed to provide readily accessible guidance on key aspects of ACCA's/AAPA'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 United Kingdom

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