



APPLICATION TO APPOINT A RESPONSIBLE INDIVIDUAL

- This form is for a firm of registered auditors to appoint a new responsible individual (RI).
- An application is needed even if the individual was previously an RI in another firm of registered auditors.
- The individual to be appointed may not act as a responsible individual until the firm has received formal notification from the Institute that this application has been approved.

1 How to complete this application form

- The audit compliance principal (ACP) should complete sections 2 – 4 on behalf of the firm applying to appoint a new RI.
- The **individual** to be appointed as an RI should complete sections 5 and 6.
- The ACP should sign section 7.
- The individual to be appointed should sign section 8.
- Where necessary, we give guidance before the question. Please read the guidance before you complete the question.
- Please complete the application form in BLOCK CAPITALS.
- If you need more space for an answer, please attach additional sheets.
- In these notes, the 'Act' refers to the Companies Act 2006.
- If you have any questions as you fill in the form, please call +44 (0)1908 546 302. This may avoid delays in dealing with your application.

2 Firm details

Firm name	
Firm number	C00

3 Individual to be appointed as a responsible individual

Under the *Audit Regulations*, a sub-contractor or a consultant cannot be a responsible individual (RI).

Appropriate qualification: please indicate whether the individual has obtained their 'appropriate qualification' as defined by the Act from ICAEW, ICAS, ICAI or ACCA.

Under the Act, an individual who was a member of one of the bodies above on both 31 December 1989 and 30 September 1991 holds an appropriate qualification.

After 31 December 1989, different arrangements apply.

Please call +44 (0)1908 248 028 if you are not sure whether you hold an appropriate qualification or if you are a member of CIPFA.

Year granted: for principals or employees who were members of one of the three Institutes on 31 December 1989, please write 1989. Otherwise, please give the date the appropriate qualification was gained.

Name				
Member number (if known)				
Firm's address				
Individual's email address (business if possible)				
Individual's home address				
Date of birth				
Is this individual	a principal in the firm?	<input type="checkbox"/>	an employee?	<input type="checkbox"/>
Does this individual hold a practising certificate?	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
Appropriate qualification granted by				
Date appropriate qualification granted				

- The Act requires auditors to be 'fit and proper' to carry out audit work. A firm appointing an individual as an RI must be satisfied, and confirm to the Institute, that the individual is fit and proper.
- If a firm has any doubts about the fit and proper status of the individual to be appointed, it should call +44 (0)1908 546 302 for advice.
- A 'Yes' answer to any of the questions in section 6 will not automatically result in an individual being refused RI status. The Audit Registration Committee may, however, wish to make further enquiries before reaching a decision.
- If the Audit Registration Committee subsequently finds out about any matters which a firm or the individual did not disclose, this will be viewed very seriously. It could jeopardise the individual's RI status.

4 Maintaining competence

Please tick those activities which are, or will be, used by the RI to maintain competence and keep up to date on audit legislation, regulation and related matters.

Online/e-learning	<input type="checkbox"/>
DVD subscription	<input type="checkbox"/>
Update service	<input type="checkbox"/>
In-house courses	<input type="checkbox"/>
In-house technical discussion group	<input type="checkbox"/>
Training consortium or another firm's in-house courses	<input type="checkbox"/>
Institute/District Society courses	<input type="checkbox"/>
Other commercial courses	<input type="checkbox"/>
Local discussion groups	<input type="checkbox"/>
Private reading: technical papers, accountancy journals, articles, newsletters	<input type="checkbox"/>
Access to technical library	<input type="checkbox"/>
Focused discussion with more experienced colleagues	<input type="checkbox"/>
Other (please give details)	<input type="checkbox"/>
Will individual training records be maintained for the RI?	Yes <input type="checkbox"/> No <input type="checkbox"/>

The individual to be appointed as RI should complete sections 5 and 6.

5 Previous status as a responsible individual

Have you previously been an RI?				Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
<p>If 'No', please provide on a separate sheet a brief summary of your audit experience in the last 24 months. This should include brief details of the type and amount of audit work you have undertaken in the last 24 months and your level of seniority (eg, reporting directly to the audit partner).</p> <p>How many additional sheets have you attached? <input type="checkbox"/></p> <p>If 'Yes', please fill in one row for every firm in which you were an RI. Please indicate which body regulated the firm in which you were an RI using the abbreviation ICAEW, ICAS, ICAI, ACCA or AAPA. If you ceased to be an RI more than six months ago, on a separate sheet, please give a brief summary of the work you have undertaken in the intervening period and how you will ensure your audit knowledge is up to date.</p>							
Firm name	Firm number (if known)	Firm's supervisory body	Period as responsible individual		Reason for ceasing as RI		
			From (mm/yy)	To (mm/yy)			
Do you have an audit registration in any country other than the UK?				Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
If 'Yes', please give:							
Country							
Name of registering body							
Registration number							

6 Fit and proper

- The Act requires auditors to be 'fit and proper' to carry out audit work. Individuals who are appointed as RIs must satisfy the Institute that they are fit and proper.
- If you have any doubts about your fit and proper status, please call +44 (0)1908 546 302 for advice.
- If you answer 'Yes' to any of the questions on this part of the application form, you will not automatically be refused RI status. The Audit Registration Committee may, however, wish to make further enquiries before reaching a decision.
- If the Audit Registration Committee subsequently finds out about any matters which you did not disclose this will be viewed very seriously. It could jeopardise your RI status.

Please answer the following questions.

If you answer 'Yes', you will need to give further details on a separate sheet.

Questions 1 – 9 apply to the individual to be appointed as RI

Financial integrity and reliability

1	In the last ten years have you made any compromise arrangement with your creditors or otherwise failed to satisfy creditors in full?	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
2	Have you ever been declared bankrupt or been the subject of a bankruptcy court order in the United Kingdom, Republic of Ireland or elsewhere, or has a bankruptcy petition ever been served on you?	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>

3	Have you ever signed a trust deed for a creditor, made an assignment for the benefit of creditors, or made any arrangements for the payment of a composition to creditors?	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
Civil liabilities					
4	In the last five years have you been the subject of any civil action relating to your professional or business activities which has resulted in a judgement or finding against you by a court, or a settlement (other than a settlement consisting only of the dismissal by consent of a claim against it and the payment of its costs) being agreed?	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
Good reputation and character					
Note: There is no need to mention offences which are spent for the purposes of the Rehabilitation of Offenders Act 1974, similar legislation in the Republic of Ireland, offences committed before the age of 17 (unless committed within the last ten years) or road traffic offences that did not lead to a prison sentence.					
5	Have you at any time pleaded guilty to or been found guilty of any offence?	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
	If so, give details of the court which convicted you, the offence, the penalty imposed and date of conviction. (Please attach additional sheet if necessary.)				
6	Have you ever been disqualified by a court from being a director, or from acting in the management or conduct of the affairs of any company?	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
7	In the last 10 years have you been:				
	<ul style="list-style-type: none"> refused the right or been restricted in the right to carry on any trade, business or profession for which a specific licence, registration or other authority is required? 	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
	<ul style="list-style-type: none"> investigated about allegations of misconduct or malpractice in connection with your professional activities which resulted in a formal complaint being proved but no disciplinary order being made? 	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
	<ul style="list-style-type: none"> the subject of disciplinary procedures by a professional body or employer resulting in a finding against you? 	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
	<ul style="list-style-type: none"> reprimanded, excluded, disciplined or publicly criticised by any professional body which you belong to or have belonged to? 	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
	<ul style="list-style-type: none"> refused entry to or excluded from membership of any profession or vocation? 	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
	<ul style="list-style-type: none"> dismissed from any office (other than as auditor) or employment or requested to resign from any office, employment or firm? 	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
	<ul style="list-style-type: none"> reprimanded, warned about future conduct, disciplined, or publicly criticised by any regulatory body, or any officially appointed enquiry concerned with the regulation of a financial, professional or other business activity? 	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
	<ul style="list-style-type: none"> the subject of a court order at the instigation of any regulatory body, or any officially appointed enquiry concerned with the regulation of a financial, professional or other business activity? 	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
8	Are you currently undergoing any investigation or disciplinary procedures as described above?	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
Questions 9 – 13 apply to previous firms in which the individual to be appointed as RI was a principal					
Financial integrity and reliability					
9	In the last ten years did any such previous firm make any compromise or arrangement with its creditors, or otherwise failed to satisfy creditors in full?	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
10	In the last ten years was any such previous firm the subject of any insolvency proceedings?	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
Civil liabilities					
11	In the last five years was any such previous firm the subject of any civil action relating to its professional or business activities which resulted in a judgement or finding against it by a court, or a settlement (other than a settlement consisting only of the dismissal by consent of a claim against it and the payment of its costs) being agreed?	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>

Good reputation and character				
Note: There is no need to mention offences which are spent for the purposes of the Rehabilitation of Offenders Act 1974 or similar legislation in the Republic of Ireland, or (in the case of a firm which is a sole practice) offences committed by any individual before the age of 17 (unless committed within the last ten years) or road traffic offences that did not lead to a prison sentence.				
12	In the last ten years, was any such previous firm:			
	• convicted by a court of any criminal offence?	Yes	<input type="checkbox"/>	No <input type="checkbox"/>
	• refused or restricted in the right to carry on any trade, business or profession for which a specific licence, registration or other authority is required?	Yes	<input type="checkbox"/>	No <input type="checkbox"/>
	• refused entry to any professional body or trade association, or decided not to continue with an application?	Yes	<input type="checkbox"/>	No <input type="checkbox"/>
	• reprimanded, warned about future conduct, disciplined or publicly criticised by any professional or regulatory body?	Yes	<input type="checkbox"/>	No <input type="checkbox"/>
	• made the subject of a court order at the instigation of any professional or regulatory body?	Yes	<input type="checkbox"/>	No <input type="checkbox"/>
	• investigated on allegation of misconduct or malpractice in connection with its professional or business activities that resulted in a formal complaint being provided but no disciplinary order being made?	Yes	<input type="checkbox"/>	No <input type="checkbox"/>
13	Is any such previous firm currently undergoing any investigation or disciplinary procedures as described above?			
		Yes	<input type="checkbox"/>	No <input type="checkbox"/>

7 Signature and confirmation of audit compliance principal

I certify that, to the best of my knowledge and belief, the information in or provided with this application is a true and accurate statement of the firm's and the individual's circumstances.

I confirm that the individual named in this application:

- has been proposed as a responsible individual by me in my capacity as audit compliance principal of the firm whose name is given in section 2.
- is competent to conduct audit work under AR 3.17;
- is required by the firm, when undertaking audit work, to plan and control such work;
- is allowed to sign audit reports in the name of the firm;
- is fit and proper to be a responsible individual; and
- is not able to act as a responsible individual until the firm has received formal notification from the Institute that this application has been approved.

If this application is approved, I undertake that the individual will, at all times, be required to comply with the audit regulations.

I understand that none of the Institute, its officers, staff, members of its Council or committees, or a monitoring unit or the committees or staff of the disciplinary scheme, can be held liable in damages for anything done or not done in dealing with any of the functions connected with registration under the Act or under the audit regulations or enforcing the terms of either or the monitoring of compliance with these regulations in any respect, unless the act or omission is shown to have been in bad faith.

Signature of ACP	
Name in BLOCK CAPITALS	
Date	

8 Signature and confirmation of the individual to be appointed

I certify that, to the best of my knowledge and belief, the information in or provided with this application is a true and accurate statement of my circumstances.

If this application is approved, I undertake that I will, at all times, comply with the audit regulations.

I understand that, if I leave this firm, my RI status ceases. If I join another firm to be an RI, I will need to submit a fresh application.

I understand that none of the Institute, its officers, staff, members of its Council or committees, or a monitoring unit or the committees or staff of the disciplinary scheme, can be held liable in damages for anything done or not done in dealing with any of the functions connected with registration under the Act or under the audit regulations or enforcing the terms of either or the monitoring of compliance with these regulations in any respect, unless the act or omission is shown to have been in bad faith.

Signature of individual to be appointed as RI.	
Name in BLOCK CAPITALS	
Date	

9 Checklist

Before you return the completed application form, please check you have:

• answered every question;	<input type="checkbox"/>
• checked that sections 7 and 8 have been signed;	<input type="checkbox"/>
• made a copy of the completed form for your records; and	<input type="checkbox"/>
• attached all additional sheets.	<input type="checkbox"/>

Now return your signed and completed form with any additional sheets to:

Regulatory Support
The Institute of Chartered Accountants in England and Wales
Metropolitan House
321 Avebury Boulevard
Milton Keynes
MK9 2FZ

We will send you an acknowledgement as soon as we receive your application.



Using your personal information

We will treat any personal information collected on this form in accordance with data protection legislation. We will use your information to carry out our responsibilities as a regulator and as a professional body. To do this, we will share your information with other organisations as required by law.

We may transfer your information outside the European Economic Area (EEA) eg, to one of our offices. These countries may not have similar data protection laws to the EEA, so if we do transfer your information we will take the necessary steps to ensure that your privacy rights are still protected.

For more information about our data protection policy please go to www.icaew.com/dataprotection.