



APPLICATION TO BECOME A REGISTERED AUDITOR

The entity making this application may not hold itself out as a registered auditor unless we have confirmed in writing that your application has been successful.

1 How to complete this application form

- Where necessary, we give guidance before the question. Please read the guidance before you complete the question.
- Please complete the form in BLOCK CAPITALS.
- If you run out of space, please attach additional sheets.
- In these notes, the 'Act' refers to the Companies Act 2006.
- Please enclose with your application a copy of the firm's proposed letterhead.
- To be eligible for registration, a firm must have in place professional indemnity insurance (PII) as required by the PII Regulations. Please enclose a copy of the firm's PII policy schedule and your insurer's details with this application.
- If you have any questions as you fill in this form, please call +44 (0)1908 546 302. This may avoid delays in dealing with your application.

If your firm includes principals who are **not** members of the ICAEW, the Institute of Chartered Accountants of Scotland, the Institute of Chartered Accountants in Ireland or the Association of Chartered Certified Accountants, these individuals will also need to apply for audit affiliate status. You can download an application from www.icaew.com/auditnews; click on 'Application forms and fees' in the left-hand menu.

2 Firm details

Name of firm applying to become a registered auditor			
Firm number (new entities will be given a new number)	C00		
Please confirm that, once approved, the ICAEW firm number (starting C00) will be displayed on one of the following: firm's website, letterhead, engagement letter, promotional brochures about the firm's services or notice displayed at the firm's offices. If you are unable to give this confirmation, please explain why on a separate sheet.	Website	<input type="checkbox"/>	
	Letterhead	<input type="checkbox"/>	
	Letter	<input type="checkbox"/>	
	Brochure	<input type="checkbox"/>	
	Notice	<input type="checkbox"/>	
Firm's website address			
Is this a new firm?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
Is this a re-application? If 'Yes', please give details on a separate sheet.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
Is this firm the result of a merger? If 'Yes', please give details on a separate sheet.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
Is this firm the result of a dissolution? If 'Yes', please give details on a separate sheet.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
Is this an existing firm?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
Has the firm changed its name? If 'Yes', please give details on a separate sheet.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
Does the firm have an audit registration in any country other than the UK?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
If 'Yes', please give the country (countries), the name of the registering body and any registration number.			
Is the firm a member of a network? A network is a larger structure aimed at cooperation to which a registered auditor belongs and which is:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
<ul style="list-style-type: none"> • controlled by the registered auditor; • clearly aimed at profit or cost sharing; • under common ownership, control or management; or • affiliated or associated with the registered auditor through common quality control policies and procedures, a common business strategy, the use of a common brand name or through the sharing of significant common professional resources. <p>An 'affiliate' means any entity, regardless of its legal form, which is connected to a firm by means of common ownership, control or management.</p>			
If 'Yes', please give the name of the network.			
Where does the firm make available to the public a list of all other firms in the network, their affiliates and its own affiliate firms?			
Please enclose with your application a copy of your firm's proposed letterhead.			

3 Type of practice

Is it a sole practice?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Is it a partnership?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Is it a limited liability partnership?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Is it a corporate practice?	Yes <input type="checkbox"/>	No <input type="checkbox"/>

4 Principal office

Principal office – the office to which ICAEW will send all communications on audit registration		
Address		Institute use L00_ _ _ _ _
Postcode		
Phone		
Fax		
Company number (if applicable)		
Trading names are when a firm trades under more than one name but with the same owners. This does not include instances where, for example, the partnership structure is different to that of the firm applying to become a registered auditor.		
Trading name (if applicable)		
Do you intend to use the trading name when signing audit reports?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Name of audit compliance principal		Institute use L00_ _ _ _ _
If the audit compliance principal does not work from the principal office of the firm, please give his/her office address.		
Address (if different from above)		
Postcode		
Phone		
Fax		
Email address		

5 Other offices and trading names

Other offices – include all offices and trading names of the firm.			
Address		Institute use L00_ _ _ _ _	
Postcode			
Phone			
Fax			
Is this a market day office?		Yes <input type="checkbox"/>	No <input type="checkbox"/>
Trading name (if applicable)			
Do you intend to use the trading name when signing audit reports?		Yes <input type="checkbox"/>	No <input type="checkbox"/>
Address		Institute use L00_ _ _ _ _	
Postcode			
Phone			
Fax			
Is this a market day office?		Yes <input type="checkbox"/>	No <input type="checkbox"/>
Trading name (if applicable)			
Do you intend to use the trading name when signing audit reports?		Yes <input type="checkbox"/>	No <input type="checkbox"/>

6b Responsible individuals - employees

Member no. if known	Surname	First names	Date of birth	Office location (e.g. York)	Practising Certificate held Yes/No	AQ granted by

6c Principals and employee responsible individuals

All principals and employees to be designated responsible individuals must complete a separate RI application.

Please give the number of RI applications you have enclosed with this application. I have enclosed RI applications with this form.

6d Responsible individuals who have an audit registration in any country other than the UK

Name of responsible individual	Country of registration	Name of registering body	Registration number

7 Management board

If the firm has a management board, please supply the following details.

Member no. if known	Surname	First names	Office location (e.g. York)	Principal Y/N	% voting rights in board	UK AQ, EEA AQ, Registered Auditor, EEA statutory auditor

8 Shareholders of a corporate practice – with voting shares

This section is for listing all the shareholders of the corporate practice. If your firm is not a corporate practice, go to Section 11.
Under the Audit Regulations, there must be majority control by holders of a UK AQ, EEA AQ and/or by other registered auditors/other EEA statutory auditors.

Member/firm number if known	Full name (and address if not a director) of shareholders with voting rights	No. of shares	% of total voting rights	Registered auditor (RA) or EEA statutory auditor (SA)	Director, employee or other

Please list on a separate sheet the address of every shareholder and anyone with any interest in the shares.

9 Shareholders of a corporate practice – with non-voting shares

Member/firm number if known	Full name (and address if not a director) of shareholders with non-voting shares	No. of shares	Director, employee or other

Please list on a separate sheet the address of every shareholder and anyone with any interest in the shares.

10 Corporate practice

<p>If your firm is a corporate practice, have you incorporated the model article into your Articles of Association to comply with the requirements of AR 2.03d? You can download a copy of ICAEW's model article from www.icaew.com/auditnews.</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
<p>If 'No', please indicate how your firm will comply with AR 2.03d.</p>	

11 Control of the firm

Under the Audit Regulations, there must be majority control by holders of a UK AQ, EEA AQ and/or by other registered auditors/other EEA statutory auditors.	
	Firm
Holders of a UK audit qualification	%
Holders of an EEA audit qualification	%
UK registered auditors	%
EEA statutory auditors	%
Others	%
	100%

12 Number of audit clients (or best estimate)

If this is a new application, please give your best estimate of expected audit clients.

An **audit client** means any client on which a registered auditor gives an audit report as defined in schedule 1 to the Audit Regulations. Please ignore all companies taking advantage of the audit exemption arrangements.

You should treat companies under common control as a single client when you answer this section.

Please give the number (or a best estimate) of each category of client in the appropriate space. Do not include companies registered outside the UK or Republic of Ireland.

Listed companies means any company registered in the UK whose shares are listed on a recognised investment exchange in the UK.

Listed Companies	Number (answer 0 if none)
a Companies with a full listing on the London Stock Exchange	
b Companies quoted on an Alternative Investment Market (AIM) or any other recognised investment exchange	
c Companies with a listing on an Irish stock exchange	
d Sub total of listed companies	

Specialised audits: organisations, not including listed companies, where an audit report on financial statements is required by legislation governing:		
e	Banks and building societies	
f	Credit unions	
g	Insurance companies (but not insurance brokers)	
h	Entities authorised under legislation for investment business, insurance or mortgage business (please include incorporated appointed representatives of authorised entities)	
i	Registered charities (please include charities audited under companies legislation)	
j	Friendly societies	
k	Industrial and provident societies	
l	Open-ended investment companies	
m	Unit trusts	
n	Lloyds syndicates	
o	Mutual life offices	
p	Pension schemes (if you audit a pension scheme at the request of the members or an insurance company, and the audit is not required under legislation, please provide details)	
q	Limited liability partnerships	
r	Partnerships	
s	Sub-total for specialised audits	
Other companies		
t	Other companies	
u	Grand total	
v	Of the grand total above, how many are entities incorporated in the Republic of Ireland?	
w	Amount of the largest total of fees (for all services) receivable from an audit client and its subsidiaries Where this total is likely regularly to exceed 10% of total firm turnover, the firm should refer to the Auditing Practices Board's Ethical Standard 4 or call ICAEW's Ethics Advisory Services helpline on +44 (0)1908 248 258.	£

Will the firm be signing any other reports as a registered auditor? If 'Yes', please give details.	Yes <input type="checkbox"/>	No <input type="checkbox"/>
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13 Connected firms

A Connections – Please list any connected firm(s) registered for audit with, or applying for registration to, one of the three Institutes of Chartered Accountants or the Association of Chartered Certified Accountants, or the Association of Authorised Public Accountants.		
Connected firm - any practising firm which has one or more principals of your firm among its principals.		
Firm name		
Relationship with applicant firm		
Address		
Registered with		
Postcode		
Firm number (if known)		
B National links		
UK grouping - any association or federation of firms operating in the UK. Please give the name and head office address.		
Is the firm part of a UK grouping? If 'Yes', please give details.	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Name		
Head office		
Address		
Postcode		

C International links	
An international grouping is any association or federation of firms across national boundaries. Please give the name and head office address.	
Is the firm part of an international grouping? If 'Yes', please give details.	Yes <input type="checkbox"/> No <input type="checkbox"/>
Name	
Head office	
Address	
Postcode	

14 Contractual or other arrangements

Does the firm have any contractual or other arrangements with another entity that may allow that other entity to have any influence that might affect, or could be perceived as affecting, the integrity or independence of audit work? If 'Yes', please attach details of any safeguards designed to prevent such influence.	Yes <input type="checkbox"/> No <input type="checkbox"/>
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15 Regulation and supervision

Is the firm, or any previous entities, currently registered with, or has it previously applied to, another supervisory body in the UK or Ireland?	Yes <input type="checkbox"/> No <input type="checkbox"/>
If 'Yes', which body?	ICAS <input type="checkbox"/> ICAI <input type="checkbox"/> ACCA <input type="checkbox"/> AAPA <input type="checkbox"/> IIPA <input type="checkbox"/> ICPAI <input type="checkbox"/>
Please provide details of the application.	

16 Staff in each office

The total number of principals and the total number of responsible individuals (RIs) should agree with the totals in sections 6.
Sub-contractors and consultants should be included as staff in the appropriate column. These individuals cannot be responsible individuals.

Office number or location.	Principals		Audit staff		Other staff			Total staff
	Responsible individuals	Non-audit	Responsible individuals	Qualified staff	Trainees	Other audit staff	Professional staff	
L00								
L00								
L00								

L00									
L00									
L00									
L00									
L00									
Total									

17 Practice income

For this purpose, **fee income** excludes the re-charge of out-of-pocket expenses and Value Added Tax. If the firm has not started trading, please give a forecast of the first year's trading figures.

Please provide:

Total fee income from all sources including audit	£
Total audit fee income - where this figure is not readily available, please provide your best estimate	£
Financial year ending	□□ □□ □□ □□

18 Professional indemnity insurance

Cover arranged with (name of participating insurer)
Period of cover from □□ □□ □□ to □□ □□ □□
Please enclose a copy of your firm's PII policy schedule with this application.

19 Offices without a responsible individual

Is audit work carried out from any office listed in section 5 where there is no resident principal who is also a responsible individual?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
If 'Yes', please attach details of the audit supervision arrangements at each of these offices.		

20 Fit and proper

- a The Act requires auditors to be 'fit and proper' to carry out audit work. Under the Audit Regulations, any firm seeking registration must satisfy ICAEW that it is fit and proper. It is for each firm to ensure that all its principals, and those employees involved directly or indirectly with audit work, are fit and proper. The fit and proper requirement would not normally extend to administrative or secretarial staff but would cover practice support staff such as computer specialists.
- b If a firm has any doubts about the fit and proper status of any of its principals or employees, it should contact Regulatory Support on +44 (0)1908 546 302.
- c If a firm has merged in the last 10 years, the questions relate to every constituent part of the merged firm.
- d A 'yes' answer to any of the questions on this part of the application form will not automatically result in a firm being refused registration. The Audit Registration Committee may, however, wish to make further enquiries before reaching a decision.
- e If the Audit Registration Committee finds out about any matters which a firm does not disclose, this will be viewed very seriously. It could jeopardise the firm's application or continuing registration.

If you are a sole practitioner or a sole director or a sole shareholder of a corporate practice, these questions apply to you personally as well as to the firm.

The questions relate to all principals, responsible individuals and previous practices.

The answers will be 'yes' or 'no', but a 'yes' will need further explanation.

The word '**firm**' used below indicates all principals and previous practices.

Financial integrity and reliability

In the last ten years has the firm made any compromise or arrangement with its creditors, or otherwise failed to satisfy creditors in full?

Yes No

In the last ten years has the firm been the subject of any insolvency proceedings?

Yes No

Civil liabilities

In the last five years has the firm been 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 No

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.

In the last ten years has the firm been:

▪ 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; or	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 allegations of misconduct or malpractice in connection with its professional or business activities which resulted in a formal complaint being proved but no disciplinary order being made?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
▪ Are you currently undergoing any investigation or disciplinary procedures as described above?	Yes <input type="checkbox"/>	No <input type="checkbox"/>

21 Maintaining competence

Please tick the CPD activities which responsible individuals, qualified audit staff and other audit staff use regularly to maintain competence and keep up to date on audit, legislation, regulations and related matters.

	Responsible individuals	Qualified audit staff	Other
Online learning/e-learning			
DVD subscription			
Update service			
In-house courses			
In-house technical discussion group			
Training consortium or another firm's in-house courses			
Institute/District Society courses			
Other commercial courses			

Local discussion groups			
Private reading: technical papers, accountancy, journals, articles, newsletters			
Access to technical library			
Focused discussion with more experienced colleagues			
Other (please give further details)			
Are/Will individual training records be maintained for all responsible individuals and employees involved in audit work?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
Name of principal responsible for assessing the competence of staff on audit assignments.			
Name of principal responsible for ensuring that audit principals and staff receive relevant training.			
Does the firm intend to use an audit manual and/or audit documentation	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
If 'Yes', is this commercially available?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
If 'Yes', please name the manual.			
Does the firm intend to subscribe to an updating service for the audit manual?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
Does the firm intend to use a commercially available accounts disclosure checklist?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
If 'Yes', please name the checklist.			
Does the firm intend to subscribe to an updating service for the checklist?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	

22 Sole practitioner or corporate practice with one shareholder or one director

Is practice in this firm your full-time occupation?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
If 'no', are you:			
a retired from full-time work;	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
b part-time, with no other occupation;	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
c also in practice as a sole practitioner, partner, director or member in another firm;	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
d also employed on audit work in another firm;	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
e other (please specify); or	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
f if this is not your full-time occupation, how many hours each week do you spend in this firm?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
If you answered 'yes' to c or d above, please give the name of the other firm(s).			

23 Control of audit work

Will the firm ensure that it has appropriate arrangements to deal with:						
Fit and proper considerations	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Recruitment	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
Independence	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Staff appraisal	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
Confidentiality	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Training standards	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
Audit approach	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Discipline	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
Recording of work done	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Reporting and supervisory responsibilities in the firm	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
Review procedures	Yes <input type="checkbox"/>	No <input type="checkbox"/>				
Does the firm have arrangements to ensure that:						
• financial statements comply with statutory requirements and relevant accounting standards; and				Yes <input type="checkbox"/>	No <input type="checkbox"/>	
• financial statements are audited in accordance with international standards on auditing?				Yes <input type="checkbox"/>	No <input type="checkbox"/>	
Does the firm have a subscription to an updating service or training provider?				Yes <input type="checkbox"/>	No <input type="checkbox"/>	
Does the firm have arrangements to consult on ethical and technical issues?				Yes <input type="checkbox"/>	No <input type="checkbox"/>	
For sole practitioners or corporate practices with only one shareholder or director. Do you have consultation arrangements with:						
• qualified staff				Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
• another registered auditor				Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
• other (please specify)?				Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
For partnerships, LLPs and other corporate practices. Do the principals have consultation arrangements with:						
• other qualified principal or a nominated panel				Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
• qualified staff				Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
• another registered auditor				Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
• other (please specify)?				Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>

24 Signature and confirmations

- a 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 circumstances.
- b I confirm that:
- this firm has professional indemnity insurance as required by the PII regulations;
 - the control of this firm is in accordance with the audit regulations;
 - I have taken steps to ensure that all principals and employees involved in audit work are fit and proper persons; and
 - (corporate practices only) that, under the Articles of Association of the firm, the board of directors will undertake the approval of any transfer of shares which gives rise to any shareholder having an interest in shares representing more than 3% of the aggregate in nominal value of the issued share capital.
- c If this application is approved, I also confirm that:
- this firm will comply with the audit regulations at all times;
 - none of ICAEW, its officers, staff, members of its Council 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; and
 - this firm will not accept audit work or hold itself out to be a registered auditor unless I have received confirmation in writing that the application has been successful

Signature of sole practitioner or audit compliance principal with overall responsibility for making sure the firm complies with the audit regulations and who has provided confirmations in a-c above.

Name in block capitals

Date

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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I have attached a total of additional sheets.

25 Registration fee (if applicable)

If this application is being made as a result of a merger of existing firms of registered auditors or an incorporation of an existing firm of registered auditors and all fees have already been paid, the balance will be transferred to the new firm's account once registration has been approved.

Firms which are not the result of a merger or incorporation of existing firms of registered auditors will need to enclose a cheque for the relevant fee.

I enclose a cheque for £ . (payable to Chartac) as payment for this year's registration fee. Please see fee scale at www.icaew.com/auditnews, and click on 'Application forms and fees' in the left-hand menu.

You must send the registration fee with this application form. The fee is calculated by reference to the number of principals, responsible individuals, offices and listed company clients and may include trading names as described in the fee scale leaflet.

Your firm will receive a receipted invoice for the registration fee if the firm is accepted as eligible to be a company auditor. If the application is not successful, we will refund the registration fee.

26 Completion checklist

Before you return the completed application form, please:

- | | |
|--|--------------------------|
| ▪ make sure that you have completed all questions; | <input type="checkbox"/> |
| ▪ enclose a cheque for the registration fee; | <input type="checkbox"/> |
| ▪ enclose a copy of the firm's PII policy schedule and your insurer's details; | <input type="checkbox"/> |
| ▪ enclose a copy of the firm's proposed letterhead; | <input type="checkbox"/> |
| ▪ include any additional sheets with the form; | <input type="checkbox"/> |
| ▪ sign and date the form; | <input type="checkbox"/> |
| ▪ keep a copy of this form for your records; and | <input type="checkbox"/> |
| ▪ send it to the address below. | <input type="checkbox"/> |

We will send you an acknowledgement when we receive your application.

Please send this form to:
Regulatory Support, ICAEW
Metropolitan House
321 Avebury Boulevard
Milton Keynes
MK9 2FZ



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.