



## FIT AND PROPER FORM FOR A REGISTERED AUDITOR

Set out below are the questions that a firm should ask itself to assess its own fit and proper status. Similar questions are on the application form when a firm first applies for registration. A sole practitioner should answer these questions in a personal capacity as well as for the firm. The answers will be 'yes' or 'no', but a 'yes' will need further explanation.

	Yes	No
<b>Financial integrity and reliability</b>		
1 In the last ten years has the firm made any compromise or arrangement with its creditors, or otherwise failed to satisfy creditors in full?	<input type="checkbox"/>	<input type="checkbox"/>
2 In the last ten years has the firm been the subject of any insolvency proceedings?	<input type="checkbox"/>	<input type="checkbox"/>
<b>Civil liabilities</b>		
3 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?	<input type="checkbox"/>	<input type="checkbox"/>
<b>Good reputation and character</b>		
<b>Note:</b> There is no need to mention offences which are spent for the purposes of the Rehabilitation of Offenders Act 1974 or similar legislation in 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.		
4 In the last ten years has the firm been:		
• convicted by a court of any criminal offence?	<input type="checkbox"/>	<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?	<input type="checkbox"/>	<input type="checkbox"/>
• refused entry to any professional body or trade association, or decided not to continue with an application?	<input type="checkbox"/>	<input type="checkbox"/>
• reprimanded, warned about future conduct, disciplined or publicly criticised by any professional or regulatory body?	<input type="checkbox"/>	<input type="checkbox"/>
• made the subject of a court order at the instigation of any professional or regulatory body?	<input type="checkbox"/>	<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?	<input type="checkbox"/>	<input type="checkbox"/>
5 Are you currently undergoing any investigation or disciplinary procedures as described in 4 above?	<input type="checkbox"/>	<input type="checkbox"/>