

Appendix A

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
Financial integrity and reliability		
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"/>
Civil liabilities		
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"/>
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.		
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"/>