

# Notify ICAEW about your alternate

Sole practitioners, you should use this form to tell ICAEW the details of your alternate arrangements



An alternate must be appointed in the following circumstances:

- When you are a sole practice auditor (See Audit Regulation 2.02A)
- When your firm holds clients' money (See Clients' Money Regulation 31)

To ensure we have all the information we need to process your notification, please ensure you are completing the latest version of this form. The most up to date version is linked from [icaew.com/regulatoryapplications](https://icaew.com/regulatoryapplications), or please email [regulatory.support@icaew.com](mailto:regulatory.support@icaew.com) for a copy.

## HOW TO COMPLETE THIS FORM

- Please fill in this form electronically, using the TAB key to move from one answer to the next, then send it as an email attachment to [regulatory.support@icaew.com](mailto:regulatory.support@icaew.com)
- Please open this form using Adobe Acrobat to add a digital signature. Alternatively, you can sign in pen, and send us a scanned version of the completed form to [regulatory.support@icaew.com](mailto:regulatory.support@icaew.com)
- If you have any questions as you are filling in the form, please call +44 (0)1908 546 302

## FIRM DETAILS

Firm name

Firm number C0

I have appointed the person named below as my alternate. If there is a change, I will notify ICAEW immediately (within 10 business days).

Signature

Name

Date

DD MM YY

**Please confirm which regulations the alternate has been appointed under:**

### **Audit Regulations**

Audit Regulation 2.02A requires that if a Registered Auditor is a sole practice, the sole practitioner must put in place formal arrangements with an alternate, to take effect in the event of the incapacity or death of the sole practitioner. There is no expectation that the alternate will undertake the business of the sole practitioner, but could instead effect an orderly transition of clients to a new auditor.

### **Clients' Money Regulations**

Clients' Money Regulation 31 requires any firm which is wholly owned and/or controlled, whether directly or indirectly, by a single member and holds clients' money to have arrangements with another person. This is to enable clients to continue to access any of their money held by the firm in the event of the member's incapacity or death.

### **Both the Audit and the Clients' Money Regulations**

The same alternate has been appointed in line with both sets of relevant regulations.

Please tick if you are changing an existing arrangement

## DETAILS OF APPOINTEE

Name

Firm name (if applicable)

Firm number C0

Address

Telephone

I/We have agreed to assist the above named firm in the event of the incapacity or death of the practitioner and have no objection to ICAEW storing these details and providing these to clients of the above named firm in the event of relevant circumstances.

Signature

Name

Date

DD MM YY

**You should both keep a copy of this form for your records.**

**Please send your signed and completed application form to [regulatory.support@icaew.com](mailto:regulatory.support@icaew.com) or post it to:**  
Regulatory Support, ICAEW, Metropolitan House, 321 Avebury Boulevard, Milton Keynes, MK9 2FZ UK

### USING YOUR PERSONAL INFORMATION

We will treat your personal information in accordance with data protection legislation. We will use your information to carry out our responsibilities as a regulator and as a professional body. We may, either as required by law or to carry out those responsibilities, share your personal information to comply with the requirements of government departments, agencies and regulators. Where necessary, we may transfer your information outside the UK or European Economic Area (EEA) eg, to one of our offices. These countries may not have similar data protection laws to the UK 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 [icaew.com/dataprotection](https://www.icaew.com/dataprotection)