Application to appoint a lead partner

To ensure we have all the information we need to process your application, please ensure you are completing the latest version of this form.
The most up to date version is linked from icaew.com/regulatoryapplications, or please email regulatorysupport@icaew.com for a copy.
We aim to provide a decision on your application as soon as possible.

This is usually within 8-12 weeks of receiving a fully completed application form and all supporting documentation.

INTRODUCTION

This form is for a firm of registered local audit providers to appoint a lead partner (LP).

The individual to be appointed must not act as a LP until the firm has received formal notification from ICAEW that this application has been approved.

Local audit regulation 4.01 states that 'subject to regulation 4.02 and regulation 4.05 the audit compliance principal may designate as a lead partner any of the local auditor's principals or employees who:

a has an appropriate qualification;

b is competent to conduct local audit work;

c is a fit and proper person;

d is allowed to sign audit reports in their name on behalf of the firm; and

e is able to demonstrate that they meet the continuing professional development requirements of the ICAEW.

The Audit Registration Committee (ARC) expects an applicant to have recent, relevant and sufficient local audit experience at a suitably senior level of authority to demonstrate that they are competent to sign local audit reports.

HOW TO COMPLETE THIS APPLICATION FORM

- The audit compliance principal (ACP) should complete sections 1, 4 and 5, and sign section 15 on behalf of the firm applying to appoint a LP.
- The individual to be appointed as a LP should complete sections 2–3 and 7–14, and sign section 16.
- The individual to be appointed as a LP should also complete Appendix A (if necessary).
- **Please fill in this form electronically, using the TAB key to move from one answer to the next. The relevant sections can be signed with a digital signature.**
- **Please note that all signatures and Letters of Good Standing (LOGS) need to be dated within the last three months. If, at the stage of approval of the application, the signature was added more than three months ago, we will require the form to be resigned and/or a new LOGS to be provided**
- **Then send it as an email attachment to regulatorysupport@icaew.com**
- If you need more space for an answer, please attach additional sheets.
- In these notes, the 'Act' refers to the Local Audit and Accountability Act 2014.
- 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.

POINTS TO NOTE

- In some circumstances, ICAEW staff will not have the delegated authority to make a decision on a LP application and it will therefore have to be referred to the ARC to consider. This could result in conditions and/or restrictions being placed on the granting of LP status (please refer to Appendix A for further guidance).
- If you are a member of more than one professional body, it is your responsibility to ensure that you comply with the rules of each body particularly in relation to practising certificate requirements and ongoing eligibility.

1 FIRM DETAILS (TO BE COMPLETED BY THE ACP)

Firm name

Firm number C0

2 INDIVIDUAL TO BE APPOINTED AS A LEAD PARTNER (TO BE COMPLETED BY THE APPLICANT)

a. General information

Under the Local Audit Regulations and Guidance, a subcontractor or a consultant cannot be a LP.

Title | Name

Name to be displayed on the Local Auditor Register and the name used to sign audit reports.
For example: John Smith (but not J Smith).

Date of birth

Please select all your UK professional bodies:

◯ ICAEW ◯ ICAS ◯ CAI ◯ ACCA ◯ CIPFA ◯ CIMA ◯ CIOT ◯ AAT ◯ IPA ◯ Other (please specify)

Please provide your membership number(s) for all your professional bodies

If you are a member of an overseas professional body, please list which body (or bodies) you are a member of

If you are a member of CIPFA please confirm you have enclosed a letter of good standing dated within the last three months and addressed to ICAEW. ◯ YES ◯ NO

Confirm you have enclosed a letter of good standing from the overseas professional body/bodies you are a member of, addressed to ICAEW ◯ YES ◯ NO ◯ N/A

Firm's address | Postcode/zipcode

The office where the individual will be based | ICAEW office number (if known)

Your business email address

Your home address | Postcode/zipcode

Contact Number

Confirm which address you would like to be shown on ICAEW's records as your primary mailing address ◯ Firm address ◯ Home address

Are you ◯ a principal in the firm? ◯ an employee?

Do you hold a Practising Certificate? ◯ YES ◯ NO Date practising certificate granted

b. Appropriate qualification

An appropriate qualification can be obtained under the Companies Act 2006 or Local Audit and Accountability Act 2014.

If you're not sure whether you hold an appropriate qualification and need more information, please visit icaew.com/aq or call +44 (0)1908 248 250.

The appropriate qualification is commonly known as the audit qualification. ICAEW Local Audit Regulations and Guidance define an appropriate qualification as the following.

In relation to the *audit of relevant authorities*, an individual holds an appropriate qualification if the individual:

- holds a qualification awarded by a recognised qualifying body under section 1219(1)a of the Act; (Companies Act AQ)
- holds a qualification awarded by a recognised qualifying body under section 1219 of the 2006 Act; or;
- was a member of an institute, ACCA or the Chartered Institute of Public Finance and Accountancy before 1 November 2015 or had started a course of study leading to a professional qualification in accountancy with one of those bodies before 1 November 2015 and became a member before 1 November 2021.

Please choose one of the following options to confirm you hold an appropriate qualification.

i ◯ I hold an appropriate qualification gained under the Companies Act 2006

ii ◯ I hold a qualification awarded by a recognised qualifying body under s1219(1)a of the Act

iii ◯ I hold an appropriate qualification by virtue of being a member of ICAEW, ICAS, CAI, ACCA or CIPFA before 1 November 2015 or starting, before 1 November 2015, a course of study leading to a recognised professional qualification in accountancy with one of these bodies and becoming a member before 1 November 2021

You must also complete question 3 below.

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c. Date appropriate qualification granted

For principals or employees who were members of ICAEW, ICAS, CAI or ACCA on both 31 December 1989 and 30 September 1991, please write 1991.

Otherwise, please give the date the appropriate qualification was gained

Appropriate qualification granted by	
Date appropriate qualification granted	

If an employee, who is to be designated as a lead partner (LP), is not a member of ICAEW, ICAS, CAI or the ACCA, the person must apply for local audit affiliate under the Local Audit Regulations and Guidance.

3 TRANSITIONAL ARRANGEMENTS

If you have checked question 2biii above, please confirm whether you have:

a) previously acted as an engagement lead in respect of local audit under the arrangements prior to the Act; and ◯ YES ◯ NO

b) completed the necessary period of practical training for the recognised professional qualification either in company audit or local audit work. ◯ YES ◯ NO

If 'YES' to 3b above, please provide details of the professional body you trained under. The body must have been an Recognised Qualifying Body (RQB). As CIPFA is not an RQB any training undertaken towards CIPFA membership cannot be listed here.

If you answered 'NO' to both 3a **and** 3b, you must provide evidence that you have completed the required period of supervised practical training for the recognised professional qualification either in company audit or local audit work.

The training must have been completed in a training office recognised by an RQB and the training record must be fully documented and submitted along with this application to be appointed as a LP. You should either submit your original training records, or complete the Supplementary Training Record form.

4 FIRM'S INTERNAL APPLICATION PROCESS (TO BE COMPLETED BY ACP)

Please explain what steps the applicant has completed as part of the firm's internal appointment process to demonstrate that they are competent, eligible and have the necessary skills and experience to be a LP.

5 MONITORING (TO BE COMPLETED BY THE ACP)

Please give details of plans to monitor the audits completed by the individual to be appointed as LP, if this application is approved. For example: internal and/or external file reviews, second partner file reviews etc. Please also let us know how frequently these reviews will be carried out and how many of the applicant's files will be included in the reviews.

6 INTERNATIONAL EDUCATION STANDARD (IES) 8, PROFESSIONAL COMPETENCE FOR ENGAGEMENT PARTNERS RESPONSIBLE FOR AUDIT OF FINANCIAL STATEMENTS (REVISED)

Under IES 8, professional accountants performing the role of an engagement partner responsible for audits of financial statements are required to undertake CPD that develops and maintains the professional competence required for this role. In considering your application for RI status, we will assess your record of CPD carried out in the last 12 months (and audit experience form, if required) against the competencies required under IES 8. We may ask you to provide more information.

If you cannot provide evidence that you have met the IES 8 competencies your application may not be successful, or may only be approved subject to conditions.

Please confirm that:

a. you meet the specific competencies required of an engagement partner responsible for audits of financial statements as set out in IES 8; and ◯ YES

b. if your application for LP status is approved, you will continue to meet these competencies through your ongoing CPD training plan. ◯ YES

Background note

IES 8 is an education standard issued by the International Federation of Accountants' (IFAC's) International Accounting Education Standards Board (IAESB). IFAC is a global standard-setter for the accountancy profession and ICAEW is a founder member body of IFAC. IFAC has issued a suite of standards in the fields of auditing, education, ethics and the public sector. ICAEW – as with other UK recognised supervisory bodies for audit – has a membership obligation to promote compliance with these standards, including IES 8. The appropriate compliance juncture with regard to IES 8 is when an individual and their firm are applying for LP status.

The full text of IES 8 may be viewed on IFACs website: IES 8, Professional Competence for Engagement Partners Responsible for Audits of Financial Statements (Revised) | IFAC

Support materials from IFAC on IES 8 may also be viewed here: IAESB Staff Questions & Answers Publication | IFAC

7 MAINTAINING COMPETENCE AND PREPARATION FOR YOUR ROLE AS A LP IN THIS FIRM

As a minimum, a LP must be able to demonstrate the attainment of at least two years post qualification experience of local audit and/or of similar audit work in a supervisory role which includes responsibility for significant judgements in the audit of historical financial information of local bodies. All of that experience must have been obtained within the previous six years; and during the two years preceding the application, the individual must have undertaken adequate CPD appropriate to maintaining and developing competence for someone seeking the role of a LP.

To support this LP application, you must submit a copy of your continuing professional development (CPD) records to demonstrate that you meet these requirements and CPD training plan for the next 12 months (from date of this application).

You should provide details of relevant audit and local audit related and non-audit related CPD and details of CPD activities (undertaken or planned) for your development and transition to the role of a LP. This may include, for example:

- **all specific courses, webinars, seminars (including the dates these were undertaken) and all planned courses (including an indication of when these will be attended);**
- **self-directed learning;**
- **writing articles or research; and/or**
- **professional development support in the form of mentoring or coaching.**

I have attached details of the training I have undertaken during the last 12 months (from the date of this application) and details of the approach I have taken to demonstrate how I have been able to meet the professional values, ethics and attitude competencies as set out in IES8 **(as shown in Appendix A, Section 4 attached to the back of this form).**

◯ YES

You should provide a training plan with full details of all the audit-related, local public audit related and non-audit related activities you will carry out in the next 12 months to maintain competence and keep up to date on **audit legislation**, regulation and all audit-related matters.

◯ YES

I have attached my detailed training plan for the next 12 months (from the date of this application).

◯ YES

I will regularly review and update my CPD training record and CPD plan.

◯ YES

Applicants applying to be a LP for the first time

You should provide details of any induction, mentoring and training that you have undertaken, or are planning to undertake, in preparation for your role as a LP in this firm.

All applicants

You should explain how you will ensure that you will sustain audit quality, exercise professional scepticism and uphold ethical standards in your role as a LP.

8 AUDIT HOURS

Please provide a breakdown of your local audit hours over the last 24 months.

Please include the total time spent conducting local audit work, as defined in the Local Audit Regulations and Guidance, each year (either the number of hours or as a percentage of your total time).

Year 1 hours | Year 2 hours

Please add any further explanation to support the audit hours you have disclosed. In particular, please explain if the hours are low or you have not been involved in local audit work in the last 24 months.

9 CURRENT ROLE AND RESPONSIBILITES

Please provide full details of your current role and responsibilities.

This should include an explanation of your position, how long you have held this role, your level of seniority and who you report to.

10 PREVIOUS APPLICATIONS FOR LP STATUS

Have you ever had an application for LP status or key audit partner (KAP) status (under the previous regime) refused? ◯ YES ◯ NO

If 'YES', please give further details on a seperate sheet.

11 PREVIOUS STATUS AS A LEAD PARTNER OR KEY AUDIT PARTNER

Have you previously been a LP or KAP? ◯ YES ◯ NO

If 'YES', complete the rest of this question; if 'NO', go to question 13.

Please fill in one row for **every** firm in which you were a 'LP' or 'KAP'. Please indicate which supervisory body regulated the firm.

Firm name	Firm number (if known)	Firm's supervisory body	Period as LP or KAP From (mm/yy)	To (mm/yy)	Reason for ceasing as LP or KAP

If you are currently a LP, or have been a LP or KAP in the last six months, have you been responsible for any audits, and issued audit reports, in the last 12 months? ◯ YES ◯ NO

If 'YES', on a separate sheet, please provide details of the assignments including;

- Name of client, including their preferred title
- Date range when work was performed
- Your hours you worked on the assignment
- Year end
- Principal activities

If 'NO', please confirm you have completed Appendix A of this form. ◯ YES ◯ NO

If you ceased to be a LP more than six months ago, please confirm you have completed Appendix A of this form. ◯ YES ◯ NO

12 NEW APPLICATIONS

If you have not previously been approved as a LP or KAP by ICAEW, please confirm you have completed Appendix A of this form. ◯ YES ◯ NO

13 FIT AND PROPER

- The Act requires auditors to be 'fit and proper' to carry out audit work. Individuals who are appointed as LPs must satisfy ICAEW 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 LP 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 LP status.

Please answer the following questions.

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

Questions a–i apply to the individual to be appointed as LP

Financial integrity and reliability

g. Have you, within the last 10 years in the UK or elsewhere, failed to satisfy any debt adjudged due and payable by you as a judgment debtor under an order of a court in the UK or elsewhere? ◯ YES ◯ NO

f. Have you, within the last 10 years, made any compromise arrangement with your creditors or otherwise failed to satisfy creditors in full? ◯ YES ◯ NO

e. Have you ever been declared bankrupt or been the subject of a bankruptcy court order in the UK or elsewhere, or has a bankruptcy petition ever been served on you? ◯ YES ◯ NO

d. 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 ◯ NO

Convictions and civil liabilities

c. Have you at any time pleaded guilty to or been found guilty of any offence? ◯ YES ◯ NO

If 'Yes', give details of the court which convicted you, the offence, the penalty imposed and date of conviction. (Please attach additional sheet if necessary.)

b. 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 ◯ NO

a. 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 judgment 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 ◯ 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, similar legislation in Ireland, offences committed before the age of 17 (unless committed within the last 10 years) or road traffic offences that did not lead to a prison sentence.

h. In the last 10 years have you been:

- 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 ◯ NO
- 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 ◯ NO
- the subject of disciplinary procedures by a professional body or employer resulting in a finding against you? ◯ YES ◯ NO
- reprimanded, excluded, disciplined or publicly criticised by any professional body which you belong to or have belonged to? ◯ YES ◯ NO
- refused entry to or excluded from membership of any profession or vocation? ◯ YES ◯ NO
- dismissed from any office (other than as auditor) or employment or requested to resign from any office, employment or firm? ◯ YES ◯ NO
- 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 ◯ NO
- 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 ◯ NO

i. Are you currently undergoing any investigation or disciplinary procedures as described above? ◯ YES ◯ NO

Questions j – o apply to previous firms in which the LP applicant was a principal

j. Have you previously been a principal in a firm? ◯ YES ◯ NO

Financial integrity and reliability

k. In the last 10 years did any such previous firm make any compromise or arrangement with its creditors, or otherwise fail to satisfy creditors in full? ◯ YES ◯ NO

l. In the last 10 years was any such previous firm the subject of any insolvency proceedings? ◯ YES ◯ NO

Civil liabilities

m. 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 judgment 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 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 10 years) or road traffic offences that did not lead to a prison sentence.

n. In the last 10 years, was any such previous firm:

- convicted by a court of any criminal offence? ◯ YES ◯ NO
- 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 ◯ NO
- refused entry to any professional body or trade association, or decided not to continue with an application? ◯ YES ◯ NO
- reprimanded, warned about future conduct, disciplined or publicly criticised by any professional or regulatory body? ◯ YES ◯ NO
- made the subject of a court order at the instigation of any professional or regulatory body? ◯ YES ◯ NO
- investigated on allegation of misconduct or malpractice in connection with its professional or business activities that resulted in a formal complaint being proved but no disciplinary order being made? ◯ YES ◯ NO

o. Is any such previous firm currently undergoing any investigation or disciplinary procedures as described above? ◯ YES ◯ NO

14 SIGNATURE AND CONFIRMATION OF AUDIT COMPLIANCE PRINCIPAL

- The Act requires auditors to be 'fit and proper' to carry out audit work. A firm appointing an individual as a LP must be satisfied, and confirm to ICAEW, 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 10 will not automatically result in an individual being refused LP 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 LP status.

I certify that, to the best of my knowledge and belief, the information in and 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 LP by me in my capacity as ACP of the firm whose name is given in section 1;
- is competent to undertake the role of LP;
- is competent to conduct local audit work under regulation 3.17;
- will be allowed to sign local audit reports in the name of the firm;
- is fit and proper to be a LP; and
- will not act as a LP until the firm has received formal notification from ICAEW that this application has been approved.

If this application is approved, I undertake that:

- the local audit firm will confirm, on an annual basis, that the LP continues to comply with ICAEW's rules and professional competency standards;
- the individual will, at all times, be required to comply with the Local Audit Regulations and Guidance; and
- the firm will satisfy itself that the LP, in relation to a particular local audit engagement, has adequate knowledge of the regulatory and reporting requirements relevant to that audit engagement and sufficient similar practical experience to undertake that audit engagement effectively.

I understand that none of ICAEW, its officers, staff, members of its Council or committees, 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 Local Audit Regulations and Guidance 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

Title

Name

Date

15 SIGNATURE AND CONFIRMATION OF THE INDIVIDUAL TO BE APPOINTED

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

If this application is approved:

I agree to be bound by the Local Audit Regulations and Guidance, including all the competencies required under IES 8.

I agree to be bound by the procedures rules and guidance, as may be issued from time to time by the Financial Reporting Council in the exercise of its statutory functions.

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

I understand that none of ICAEW, its officers, staff, members of its Council or committees, 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 Local Audit Regulations and Guidance 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 LP

Title

Name

Date

16 CHECKLIST

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

- ◯ answered every question;
- ◯ completed Appendix A of this form, if necessary;
- ◯ checked that sections 15 and 16 have been signed;
- ◯ made a copy of the completed form for your records; and
- ◯ attached all additional sheets including CPD details as per section 8.

If you are submitting a scanned copy of this application form, please also send us an electronic copy to allow us to scroll through any text you have added in your answers on this form.

Please email your application to:
regulatorysupport@icaew.com

Or post it to:
Regulatory Support
ICAEW, Metropolitan House
321 Avebury Boulevard
Milton Keynes
MK9 2FZ UK
T +44 (0)1908 546 302

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

APPENDIX A – LOCAL AUDIT EXPERIENCE FORM

PLEASE NOTE THAT FOR EASE OF COMPLETION, SECTION 1 OF THIS APPENDIX IS AVAILABLE IN WORD FORMAT HERE. THE WORD VERSION CAN BE COMPLETED AND SUBMITTED ALONG WITH THE COMPLETED, DIGITALLY SIGNED APPLICATION FORM. THE WORD VERSION MUST ALSO BE DIGITALLY SIGNED.

You must complete this form if you:

- have not previously been approved as a lead partner (LP) by ICAEW (or key audit partner (KAP) under the previous regime);
- ceased to be a LP/KAP more than six months ago;
- currently hold LP status but have not been responsible for any local audits in the last 12 months; or
- held LP status in the last six months at a firm whose supervisory body was not ICAEW.

Insufficient Experience

If the application is considered by the audit registration committee and the committee has any concerns regarding the sufficiency of your audit experience (including local audit), the application **may** only be approved subject to conditions and/or restrictions. This **could** include:

- external/internal hot or cold file reviews;
- notifying the committee when local audit appointments are accepted; and/or
- providing future completed CPD details.

Alternatively, if the committee rejects your application due to your inexperience, then you may be asked to gain further relevant local audit experience before reapplying.

Please complete all sections

1 PRACTICAL LOCAL AUDIT EXPERIENCE

For ICAEW to properly consider your LP application, you must provide evidence to demonstrate that you have recent, relevant and sufficient practical engagement experience to be competent to conduct local audit work. Using the following table, please give details of at least two years' post qualification experience of local audit and/or of similar audit work in a supervisory role which includes responsibility for significant judgments in the audit of the historical financial information of local public bodies. You should provide at least 10 examples and the experience must have been obtained in the last six years. Please ensure this experience is relevant to the local audit work you intend to conduct as a LP. We may ask you to provide further information or additional examples to help us assess your experience.

Similar audit work means other public sector audit work, eg, audits of foundation trusts, central government or other publicly funded bodies or equivalent audit work elsewhere in the public sector.
Please do not include examples which cover the audits of:

- companies, charities, LLPs, clubs and associations;
- universities and schools; and/or
- community interest companies.

Additionally, please do not include internal audit engagements.

For further help on what constitutes 'local audit' and 'similar audit work experience', please refer to ICAEW's Local Public Audit Eligibility Criteria: Guidance or our *frequently asked questions*.

Your examples should demonstrate that you have the professional competence expected of a LP and that you have achieved the learning outcomes included, but not limited to, those set out in IES 8.

A list of the IES 8 competence areas and learning outcomes can be found at the back of this form. A full copy of IES 8 and support materials on this standard can be accessed via the IFAC website (see section 8 above).

If you cannot provide this evidence, your LP application may not be successful, or may only be approved subject to conditions.

Your information should be in date order (most recent first). Continue on a separate sheet if necessary.

When completing each example, you must provide all the details requested under each column heading					
	Your details a. Firm name b. Date range when work was performed c. Hours that you worked on the engagement	Client details a. Industry b. Year-end c. Results d. Principal activities	Scope of the audit a. Nature of the engagement b. Key risk areas c. Size of the audit team d. Your role and responsibilities on the audit e. Who you reported to	IES 8 competency areas you covered during this audit engagement	
				Explain the key issues and challenges arising on the audit and how you addressed these (for example, explain how you exercised professional scepticism, discussions held, and conclusions reached for issues encountered). The narrative should be tailored to each example.	Relevant IES8 competency area(s) covered by this example
Further guidance is given below on how to complete each example					
	Give the name of the firm where you were employed while carrying out this engagement Give the dates when the engagement was carried out Confirm the total chargeable hours you spent on this engagement	Summarise the industry/ sector that the client operates in State the year-end date Provide details of income/results/ balance sheet totals etc. State the principal activities of the client	Confirm this example is 'audit work' as defined in the Local Audit Regulations and Guidance (eg,, was it an audit of the statutory accounts and was a Value for Money opinion given etc.) Set out the key risk areas identified during the course of the audit. State how many staff worked on the audit assignment State your role – eg Senior Manager responsible for which elements of the assignment Confirm if you reported directly to the LP or to another senior member of the audit team	Please ensure that all of the competency areas in IES8 are covered across the examples provided. It is not expected that all competencies will be demonstrated on each example (ie for one example, you may be able to demonstrate a professional skills issue and how you challenged the client, and on another example you may be able to show an ethical issue encountered and your coaching and organisational skills). The examples should demonstrate specific examples/issues unique to each engagement, rather than the generic work that is performed on all audits (ie, stating that you 'applied the ethical principles of integrity, objectivity and due care' would be too generic. Instead, you should provide details of an ethical issue relevant to each client and how you addressed this during the audit).	List the competency area(s) this narrative has demonstrated cross-referencing to the IES 8 competencies listed in section 4

When completing each example, you must provide all the details requested under each column heading					
	Your details a. Firm name b. Date range when work was performed c. Hours that you worked on the engagement	Client details a. Industry b. Year-end c. Results d. Principal activities	Scope of the audit a. Nature of the engagement b. Key risk areas c. Size of the audit team d. Your role and responsibilities on the audit e. Who you reported to	IES 8 competency areas you covered during this audit engagement	
				Explain the key issues and challenges arising on the audit and how you addressed these (for example, explain how you exercised professional scepticism, discussions held, and conclusions reached for issues encountered). The narrative should be tailored to each example.	Relevant IES8 competency area(s) covered by this example
1					
2					

When completing each example, you must provide all the details requested under each column heading					
	Your details a. Firm name b. Date range when work was performed c. Hours that you worked on the engagement	Client details a. Industry b. Year-end c. Results d. Principal activities	Scope of the audit a. Nature of the engagement b. Key risk areas c. Size of the audit team d. Your role and responsibilities on the audit e. Who you reported to	IES 8 competency areas you covered during this audit engagement	
				Explain the key issues and challenges arising on the audit and how you addressed these (for example, explain how you exercised professional scepticism, discussions held, and conclusions reached for issues encountered). The narrative should be tailored to each example.	Relevant IES8 competency area(s) covered by this example
3					
4					

When completing each example, you must provide all the details requested under each column heading					
	Your details a. Firm name b. Date range when work was performed c. Hours that you worked on the engagement	Client details a. Industry b. Year-end c. Results d. Principal activities	Scope of the audit a. Nature of the engagement b. Key risk areas c. Size of the audit team d. Your role and responsibilities on the audit e. Who you reported to	IES 8 competency areas you covered during this audit engagement	
				Explain the key issues and challenges arising on the audit and how you addressed these (for example, explain how you exercised professional scepticism, discussions held, and conclusions reached for issues encountered). The narrative should be tailored to each example.	Relevant IES8 competency area(s) covered by this example
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6					

When completing each example, you must provide all the details requested under each column heading					
	Your details a. Firm name b. Date range when work was performed c. Hours that you worked on the engagement	Client details a. Industry b. Year-end c. Results d. Principal activities	Scope of the audit a. Nature of the engagement b. Key risk areas c. Size of the audit team d. Your role and responsibilities on the audit e. Who you reported to	IES 8 competency areas you covered during this audit engagement Explain the key issues and challenges arising on the audit and how you addressed these (for example, explain how you exercised professional scepticism, discussions held, and conclusions reached for issues encountered). The narrative should be tailored to each example.	Relevant IES8 competency area(s) covered by this example
7					
8					

When completing each example, you must provide all the details requested under each column heading					
	Your details a. Firm name b. Date range when work was performed c. Hours that you worked on the engagement	Client details a. Industry b. Year-end c. Results d. Principal activities	Scope of the audit a. Nature of the engagement b. Key risk areas c. Size of the audit team d. Your role and responsibilities on the audit e. Who you reported to	IES 8 competency areas you covered during this audit engagement Explain the key issues and challenges arising on the audit and how you addressed these (for example, explain how you exercised professional scepticism, discussions held, and conclusions reached for issues encountered). The narrative should be tailored to each example.	Relevant IES8 competency area(s) covered by this example
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2 OTHER INFORMATION AND EXPERIENCE

Please provide any other information which you think is relevant to your LP application and which can demonstrate that you have recent, relevant and sufficient audit experience to be competent to conduct local audit work.

This is particularly important if you can only provide limited evidence of recent, practical local audit experience in section 1 of this appendix.

3 DECLARATIONS

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.

Signature of Audit Compliance Principal		Signature of LP applicant	
Name of Audit Compliance Principal		Name of LP applicant	
Date		Date	

4 IES 8 EXTRACT

Table A - Learning outcomes for the professional competence of an engagement partner

Competence areas	**Learning outcomes**
a. Audit	i. Lead the audit through active involvement during all phases of the audit engagement.
	ii. Lead the identification and assessment of the risks of material misstatement.
	iii. Develop an audit plan that responds to the risks of material misstatement identified.
	iv. Evaluate responses to the risks of material misstatement.
	v. Conclude on the appropriateness and sufficiency of all relevant audit evidence, including contradictory evidence, to support the audit opinion.
	vi. Evaluate whether the audit was performed in accordance with International Standards on Auditing or other relevant auditing standards, laws, and regulations applicable to an audit of the financial statements.
	vii. Develop an appropriate audit opinion and related auditor's report, including a description of key audit matters as applicable.
b. Financial accounting and reporting	i. Evaluate whether an entity has prepared, in all material respects, financial statements in accordance with the applicable financial reporting framework and regulatory requirements.
	ii. Evaluate the recognition, measurement, presentation, and disclosure of transactions and events within the financial statements in accordance with the applicable financial reporting framework and regulatory requirements.
	iii. Evaluate accounting judgments and estimates, including fair value estimates, made by management.
	iv. Evaluate the fair presentation of financial statements relative to the nature of the business, the operating environment, and the entity's ability to continue as a going concern.
c. Governance and risk management	i. Evaluate corporate governance structures and risk assessment processes affecting the financial statements of an entity as part of the overall audit strategy.
d. Business environment	i. Analyse relevant industry, regulatory, and other external factors that are used to inform audit risk assessments including, but not limited to, market, competition, product technology, and environmental requirements.
e. Taxation	i. Evaluate procedures performed to address the risks of material misstatement in the financial statements in respect of taxation, and the effect of the results of these procedures on the overall audit strategy.
f. Information and communications technologies	i. Evaluate the information and communications technologies (ICT) environment to identify controls that relate to the financial statements to determine the impact on the overall audit strategy.
g. Business laws and regulations	i. Evaluate identified or suspected non-compliance with laws and regulations to determine the effect on the overall audit strategy and audit opinion.
h. Finance and financial management	i. Evaluate the various sources of financing available to, and financial instruments used by, an entity to determine the impact on the overall audit strategy.
	ii. Evaluate an entity's cash flow, budgets, and forecasts, as well as working capital requirements to determine the impact on the overall audit strategy.

Competence areas	**Learning outcomes**
i. Interpersonal and communication	i. Communicate effectively and appropriately with the engagement team, management, and those charged with governance of the entity.
	ii. Evaluate the potential impact of cultural and language differences on the performance of the audit.
	iii. Resolve audit issues through effective consultation when necessary.
j. Personal	i. Promote lifelong learning.
	ii. Act as a role model to the engagement team.
	iii. Act in a mentoring or coaching capacity to the engagement team.
	iv. Promote reflective activity.
k. Organizational	i. Evaluate whether the engagement team, including auditor's experts, collectively has the appropriate objectivity and competence to perform the audit.
	ii. Manage audit engagements by providing leadership and project management of engagement teams.
l. Commitment to the public interest	i. Promote audit quality and compliance with professional standards and regulatory requirements with a focus on protecting the public interest.
m. Professional scepticism and professional judgment	i. Apply professional judgment in planning and performing an audit and reaching conclusions on which to base an audit opinion.
	ii. Promote the importance of the application of professional scepticism during all phases of the audit engagement.
	iii. Apply professional scepticism to critically assess audit evidence obtained during the course of an audit and reach well-reasoned conclusions.
	iv. Evaluate the impact of individual and organisational bias on the ability to apply professional scepticism.
	v. Apply professional judgment to evaluate management's assertions and representations.
	vi. Resolve audit issues using critical thinking to consider alternatives and analyse outcomes.
n. Ethical principles	i. Promote the importance of compliance with the fundamental principles of ethics.
	ii. Evaluate and respond to threats to objectivity and independence that can occur during an audit.