

Application to become a local auditor

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

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

HOW TO COMPLETE THIS APPLICATION FORM

- Where necessary, we give guidance before the question. Please read the guidance before you complete the question.
- **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 run out of space, please attach additional sheets.
- In these notes, the 'Act' refers to the Local Audit and Accountability Act 2014.
- Please enclose with your application a copy of the firm's proposed letterhead.
- To be eligible for registration, a local auditor 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:

- a member of ICAEW, the Institute of Chartered Accountants of Scotland (ICAS), Chartered Accountants in Ireland (CAI) or the Association of Chartered Certified Accountants (ACCA);
- a local auditor or a registered auditor; or
- an affiliate under the:
 - Audit Regulations;
 - DPB Handbook;
 - Insolvency Regulations;
 - Probate Regulations;
 - regulations governing the use of the description 'Chartered Accountants' and general affiliates.

The principals must be local audit affiliates under these regulations. You can download an application form from icaew.com/localaudit

1 FIRM DETAILS

What is the reason for application?

Name of firm applying to
become a local auditor

Firm number **C0**

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 Letterhead Letter Brochure Notice

Is this a new firm? YES NO

Is this a re-application? If 'YES', please give details on a separate sheet. YES NO

Is this firm the result of a merger? If 'YES', please give details on a separate sheet and provide confirmation from the other firm's audit compliance principal. YES NO

Is this firm the result of a dissolution? If 'YES', please give details on a separate sheet and provide confirmation from all principals. YES NO

Is this firm the result of an incorporation (ie, changing to a limited company or a limited liability partnership)? If 'YES', please give details on a separate sheet. YES NO

If you're applying because of a merger, incorporation or dissolution, will all previous entities continue to trade as unregulated entities or will they cease to trade?

Unregulated Cease to trade See attached

If you are the sole principal in the firm, please give details of an alternate contact for the firm.

Alternate's name

Alternate's home
address

Postcode/zipcode

Alternate's email

Does the firm have local or statutory audit registration in any country other than the UK? YES NO

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 local auditor belongs and which is:

- controlled by the local auditor;
- clearly aimed at profit or cost-sharing;
- under common ownership, control or management; or
- affiliated or associated with the local 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; an 'affiliate' means any entity, regardless of its legal form, which is connected to a firm by means of common ownership, control or management.

YES NO

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?

Have you included a copy of your firms proposed letterhead with your application?

YES NO

Does your firm use (or wish to use) the description 'Chartered Accountants'?

YES NO

If 'YES', select one of the following:

your firm automatically meets the [eligibility criteria](#) to use the description

your firm does not automatically meet the [eligibility criteria](#) and has applied to ICAEW to be issued with a dispensation to use the description

your firm does not automatically meet the [eligibility criteria](#) but has been issued with a dispensation to use the description.

Our website includes further [guidance](#) on the use of the description 'Chartered Accountants', including details of the process to [apply](#) for a dispensation.

2 TYPE OF PRACTICE

Please confirm the legal status of the firm by choosing the relevant option or providing details in the 'other' box.

Is it a sole practice? Is it a partnership? Is it a limited liability partnership? Is it a corporate practice?

Other – please give details

Does your firm meet ICAEW's 'member firm' definition in the [Principal Bye-laws](#)?

YES NO

If 'NO' does ICAEW supervise your firm under a contract for Practice Assurance services?

YES NO

Who is (or will be) your firm's anti-money laundering supervisor?

Please refer to [our guidance](#) to help establish if your firm is automatically supervised by ICAEW or whether a contract is needed.

If your firm is a corporate practice, have you incorporated the [model article](#) into your Articles of Association to comply with the requirements local auditor regulation 2.03d?
 You can download a copy of ICAEW's model at [icaew.com/localaudit](https://www.icaew.com/localaudit)

YES

NO

If 'NO', please explain how your
 firm will comply with local auditor
 regulation 2.03d.

3 PRINCIPAL OFFICE

Principal office - the office to which ICAEW will send all communications on local audit registration

Address

Postcode/zipcode

ICAEW use. L0

Phone

Firm's website
 address

Name of audit
 compliance principal

If the audit compliance principal does not work from the principal office of the firm, please give their office address

Address (if different
 from above)

Postcode/zipcode

Phone

Email address

Company or LLP
 number (if applicable)

Name of Practice
 Assurance principal

Training offices – If your application is as a result of a merger, dissolution or incorporation, is this office a registered training office that needs to be transferred from the previous firm? YES NO

Training office number
(if applicable)

ICAEW use. L0

Trading names. If your firm operates under more than one name and you want to sign local audit reports in a name, other than the firm's legal name, then this is a trading name which will need to be registered with ICAEW. You must ensure that no local audit reports are signed in that trading name until the firm's local audit registration has been confirmed. Please note that limited company names cannot be used as trading names (as any limited company would need separate local audit registration).

Trading name
(if applicable)

ICAEW use. L0

Does your firm use a trading name? YES NO

Do you intend to use the trading name when signing local audit reports YES NO

4 OTHER OFFICES

Other offices – all offices should be listed.

A market day office is an office where no staff are located and where no files or client information is held; ie, a location used simply for meetings.

Address

Postcode/zipcode

ICAEW use. L0

Phone

Is this a market day office? YES NO

Address

Postcode/zipcode

ICAEW use. L0

Phone

Is this a market day office? YES NO

5 PRINCIPALS - SOLE PRACTITIONER, PARTNERS, DIRECTORS AND LLP MEMBERS

In section 5a, please list all the principals of the firm, indicating those whom the firm wishes to designate as key audit partners.

In section 5b, please list all employees whom the firm wishes to designate as key audit partners.

Please give the number of key audit partner (KAP) application forms you have enclosed with this application. I have enclosed KAP application(s) with this form.

ICAEW membership number – Please give the number if known.

Office – Please give the location of the office from which the principal or employee normally practises.

Key audit partners (KAPs) – these are the individuals who can undertake local audit work and sign local audit reports on behalf of the firm. The Act requires this information to be publicly available. Only principals and employees who hold an appropriate qualification (AQ) are eligible to apply to become key audit partners, not consultants or sub-contractors.

Please state which body (ICAEW, ICAS, CAI, ACCA or CIPFA) each key audit partner derives his or her 'appropriate qualification' from as defined by the Act. Under the Act, a person who was a member of ICAEW, ICAS, CAI or the ACCA on both 31 December 1989 and 30 September 1991 holds an AQ. For a person admitted to membership after 31 December 1989, different arrangements apply. These are detailed in Section 4 of the Local Auditor Regulations. Please contact advisory services on +44 (0)1908 248 250 if you have any queries about your AQ.

If the applicant firm is majority-owned (>51%) by another firm (that in turn may be majority-owned by another firm), on a separate sheet, please give details of all parent firms, including their percentage ownership of each entity.

5a Principals - sole practitioners, partners, directors, LLP members

Membership no. if known	Surname	First names	Date of birth	Office location (eg, York)	PC held?	Key audit partner	AQ held?	AQ granted by	% of total voting rights
					YES	YES	YES		
					NO	NO	NO		
					YES	YES	YES		
					NO	NO	NO		
					YES	YES	YES		
					NO	NO	NO		
					YES	YES	YES		
					NO	NO	NO		
					YES	YES	YES		
					NO	NO	NO		
					YES	YES	YES		
					NO	NO	NO		

YES	YES	YES
NO	NO	NO
YES	YES	YES
NO	NO	NO

5b Key audit partners - employees

Membership no. if known	Surname	First names	Date of birth	Office location (eg, York)	PC held?	AQ granted by
					YES	
					NO	
					YES	
					NO	
					YES	
					NO	
					YES	
					NO	

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

6 MANAGEMENT BOARD

This section is for supplying details of a Management Board, where there is one. Details should be included of those who are able to direct policy or undertake other consultations.

Please use additional sheets if necessary. Number of additional sheets .

Membership no. if known	Surname	First names	Office location (eg, York)	Principal	% of total voting rights	Type of audit qualification held (UK AQ, Local auditor (LA), Registered auditor (RA), EEA statutory auditor (EEA) or none		
				YES		UK AQ	LA	RA
				NO		EEA	None	
				YES		UK AQ	LA	RA
				NO		EEA	None	
				YES		UK AQ	LA	RA
				NO		EEA	None	
				YES		UK AQ	LA	RA
				NO		EEA	None	
				YES		UK AQ	LA	RA
				NO		EEA	None	

7 SHAREHOLDERS OF A CORPORATE PRACTICE - WITH VOTING SHARES

This section is for listing all the shareholders of the corporate practice. Please detail all shareholdings with voting rights. NB: The shareholdings (with voting rights) must total 100%. If your firm is not a corporate practice, please go to Section 9.

Under the Local Auditor Regulations, there must be majority control by holders of a UK AQ, EEA AQ, by other local auditors/other EEA statutory auditors and/or by registered auditors.

If the applicant firm is majority-owned (>51%) by another firm (that in turn may be majority-owned by another firm), on a separate sheet, please give details of all parent firms, including their percentage ownership of each entity.

Member/firm no. if known	Full name (and address if not a director) of shareholders with voting rights	No. of shares	Value per share (eg £1)	% of total voting rights	Type of audit qualification held (UK AQ, EEA AQ, Registered Auditor (RA), EEA Statutory Auditor (EEA SA) or None)			Director, employee or other
C0					UK AQ	EEA AQ	RA	Director
					EEA SA	None		Employee
								Other
C0					UK AQ	EEA AQ	RA	Director
					EEA SA	None		Employee
								Other
C0					UK AQ	EEA AQ	RA	Director
					EEA SA	None		Employee
								Other
C0					UK AQ	EEA AQ	RA	Director
					EEA SA	None		Employee
								Other
C0					UK AQ	EEA AQ	RA	Director
					EEA SA	None		Employee
								Other

Please attach an additional sheet with the details of further shareholders.

8 SHAREHOLDERS OF A CORPORATE PRACTICE - WITH NON-VOTING SHARES

This section is for listing all shareholders of the corporate practice that hold non-voting shares.

Member/firm no. if known	Full name (and address if not a director) of shareholders with non-voting shares	No. of shares	Value per share (eg £1)	Director, employee or other
C0				Director Employee Other
C0				Director Employee Other
C0				Director Employee Other
C0				Director Employee Other
C0				Director Employee Other

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

9 CONTROL OF THE FIRM

Under the Local Auditor Regulations, there must be majority control by holders of a UK AQ, EEA AQ, by other local auditors/other EEA statutory auditors and/or by registered auditors.

Firm

Holders of a UK audit qualification %

Holders of an EEA audit qualification %

Local auditors %

Registered auditors %

EEA statutory auditors %

Others %

Total %

10 NUMBER OF LOCAL AUDIT CLIENTS (OR BEST ESTIMATE)

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

An **audit client** means any client on which a local auditor gives an audit report as defined in schedule 1 to the Local Auditor Regulations. Please ignore all smaller bodies falling under the separate limited assurance arrangements.

Please give the number (or a best estimate) of each category of client in the appropriate space

Relevant authorities

Number (answer 0 if none)

a. Local authorities

b. Health bodies

c. Fire

d. Police

e. Other relevant authorities

f. Grand total

g. Amount of the largest total of fees (for all services) receivable from a local audit client and its subsidiaries £

If this total is likely regularly to exceed 10% of total firm turnover, the firm should call ICAEW's Ethics Advisory Services helpline on +44 (0)1908 248 250 for guidance.

Will the firm be signing any other reports as a local auditor?

YES

NO

If 'YES', please give details

11 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

12 CONNECTED FIRMS

a. Connections – Please list any connected firm(s) registered for local audit or statutory audit with, or applying for registration to an institute, the ACCA, 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

Postcode/zipcode

Registered with

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.

Is the firm part of a UK grouping?

YES

NO

If 'YES', please
give details.

Name

Head office

Address

Postcode/zipcode

c. International connected entities

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?

YES

NO

If 'YES', please
give details.

Name

Head office

Address

Postcode/zipcode

13 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 local audit work?

YES

NO

If 'YES', please attach details of any safeguards designed to prevent such influence.

14 REGULATION AND SUPERVISION

Is the firm, or are any previous entities, currently registered with, or have they previously applied to, another local audit supervisory body in the UK or Ireland?

YES

NO

If 'YES', which body? ICAS CAI ACCA AAPA IIPA ICPAI

Please give details of
the application.

Is the firm, or are any previous entities, currently registered with, or have they previously applied to, another statutory audit supervisory body in the UK or Ireland?

YES

NO

If 'YES', which body? ICAS CAI ACCA AAPA IIPA ICPAI

Please give details of
the application.

15 STAFF IN EACH OFFICE

The total number of principals and the total number of key audit partners should agree with the totals in sections 5.

Sub-contractors and consultants should be included as staff in the appropriate column. **These individuals cannot be key audit partners.**

Office number or location	Principals		Audit staff	Other staff					Total staff
	Key audit partners	Non-audit	Key audit partners	Qualified staff	Trainees	Other audit staff	Professional staff	Admin staff	
L0									
L0									
L0									
L0									
L0									
L0									
L0									
L0									
Total									

16 PROFESSIONAL INDEMNITY INSURANCE

Cover arranged with (name of participating insurer)

Limit of indemnity of insurance

Excess

Period of cover from to

Have you enclosed a copy of your firm's full PII policy **and** schedule or endorsement with this application?

YES

NO

Does the PII policy schedule, or endorsement, refer to the firm name and all trading names (if applicable)?

YES

NO

17 OFFICES WITHOUT A KEY AUDIT PARTNER

Is local audit work carried out from any office listed in section 15 where there is no resident principal who is also a key audit partner?

YES

NO

If 'YES', please attach details of the audit supervision arrangements at each of these offices.

18 FIT AND PROPER

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

- The Act requires auditors to be 'fit and proper' to carry out audit work. Under the Local Auditor 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, key audit partners and those employees involved directly or indirectly with local 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.
- If a firm has any doubts about the fit and proper status of any of its principals, key audit partners or employees, it should contact Regulatory Support on +44 (0)1908 546 302.
- If a firm has merged in the last 10 years, the questions relate to every constituent part of the merged firm.
- 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.
- 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, key audit partners and previous practices.

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

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
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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	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 allegations of misconduct or malpractice in connection with its professional or business activities which resulted in a formal complaint being provided but no disciplinary order being made?	YES	NO
• Is the firm and/or any principals in the firm currently undergoing any investigation or disciplinary procedures as described above?	YES	NO

19 MAINTAINING COMPETENCE

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

	Key audit partners	Qualified local audit staff	Other local audit staff
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			
ICAEW/District Society courses			
Other commercial courses			
Local discussion groups			
Private reading: technical papers, <i>economia</i> , 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 key audit partners and employees involved in local audit work?	YES	NO
Name of principal responsible for assessing the competence of staff on local audit assignments		
Name of principal responsible for ensuring that key audit partners and staff receive relevant training		
Does the firm intend to use a local audit manual and/or local audit documentation?	YES	NO
If 'YES', is this commercially available?	YES	NO
If 'YES', please name the manual		
Does the firm intend to subscribe to an updating service for the local audit manual?	YES	NO
Does the firm intend to use a commercially available accounts disclosure checklist?	YES	NO
If you have answered NO to any of the questions in this section, please explain further.		

20 SOLE PRACTITIONER OR CORPORATE PRACTICE WITH ONE SHAREHOLDER OR DIRECTOR

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

21 CONTROL OF LOCAL AUDIT WORK

What steps will the firm take to ensure that key audit partners can conduct local audit work independently and free from improper influence by any other party?

Will the firm ensure that it has appropriate arrangements to deal with:

fit and proper considerations	YES	NO	N/A	recruitment	YES	NO	N/A
independence	YES	NO	N/A	staff appraisal	YES	NO	N/A
confidentiality	YES	NO	N/A	training standards	YES	NO	N/A
local audit approach	YES	NO	N/A	discipline	YES	NO	N/A
recording of work done	YES	NO	N/A	reporting and supervisory responsibilities in the firm?	YES	NO	N/A
review procedures	YES	NO	N/A				

Does the firm have arrangements to ensure that:

- financial statements comply with statutory requirements and relevant accounting standards; and YES NO
- financial statements are audited in accordance with international standards on auditing? YES NO

Does the firm have a subscription to an updating service or training provider? YES NO

Does the firm have arrangements to consult on ethical and technical issues? YES NO

For sole practitioners or corporate practices with only one shareholder or director. Do you have consultation arrangements with:

- qualified staff YES NO N/A
- another local auditor YES NO N/A
- other (please specify)?

For partnerships, LLPs and other corporate practices. Do the key audit partners have consultation arrangements with:

- other qualified principals or a nominated panel YES NO N/A
- qualified staff YES NO N/A
- another local auditor YES NO N/A
- other (please specify)?

22 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 Local Auditor Regulations;
 - I have taken steps to ensure that all principals and employees involved in local 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 Local Auditor Regulations at all times;
 - this firm will not accept local audit work or hold itself out to be a local auditor unless I have received confirmation in writing that the application has been successful;
 - this firm will establish and maintain internal processes for handling complaints relating to local audit work and will deal cooperatively with ICAEW and the Financial Reporting Council as appropriate;
 - this firm will deal openly with ICAEW and will inform us promptly, and in any event within 10 business days, of any issue concerning the firm as required by the Local Auditor Regulations; and
 - none of ICAEW, its officers, staff, members of its Council or a monitoring unit or the committees or staff of the Financial Reporting Council, 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 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

Name

Date

I have enclosed a total of additional sheets.

23 COMPLETION CHECKLIST

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

- make sure you have completed all questions;
- enclose a copy of the firm's PII policy schedule and your insurer's details;
- enclose a copy of the firm's proposed letterhead;
- include any additional sheets with the form;
- sign and date the form;
- keep a copy of this form for your records; and
- send it to the address below; or send it as an email attachment to regulatorysupport@icaew.com

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