

# Key audit partner supplementary training record

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](https://icaew.com/regulatoryapplications), or please email [regulatorysupport@icaew.com](mailto: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.

## WHO SHOULD COMPLETE THIS APPLICATION FORM

You must complete this form if:

- you have not acted as engagement lead on local audit engagements under arrangements prior to the Local Audit and Accountability Act 2014 (the 2014 Act); and
- you only hold an appropriate qualification under the transitional arrangements 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.

If you meet both these criteria and before you can be granted key audit partner (KAP) status you must provide ICAEW with evidence that you have achieved a minimum of three years' supervised practical training in audit and accountancy, of which at least six months must be in local public audit and at least one year in local audit and similar audit work.

Your training must have been completed in a training office recognised by an recognised qualifying body (RQB) and the training record must be fully documented and submitted along with your application to be appointed as a KAP.

If your training records which supported your original application for your professional qualification did not demonstrate that you have achieved these minimum requirements, or if you trained with a body that was not an RQB (eg, CIPFA, Audit Commission) then you must complete and submit this supplementary training record with your KAP application.

## HOW TO COMPLETE THIS APPLICATION FORM

- The individual to be appointed as a KAP must complete all sections of this form.
- The person who has supervised the applicant in gaining the practical training must complete and sign section 4 of this form.
- **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](mailto: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.

## DEFINITIONS

### Local audit work

Any function in respect of a relevant authority which is required by the Act to be performed by a local auditor.

### Statutory audit work

The basic definition is audit work on the statutory audit of UK companies and UK LLPs. The Companies Act allows for the recognition of some overseas statutory audit work where it appears to the Financial Reporting Council that the law and practice, of a country or territory outside the UK, with respect to the audit of company accounts, is similar to that in the UK.

### Other audit work similar to statutory audit work

This includes:

- The audit of other entities (whether in the UK or not) by registered auditors or by Auditors General, (as defined by the Companies Act 2006), in accordance with Statements of Auditing Standards, International Standards in Auditing (UK and Ireland) or International Standards in Auditing.
- The audit of other entities (whether in the UK or not) in accordance with Statements of Auditing Standards, International Standards in Auditing (UK and Ireland) or International Standards in Auditing by auditors who are authorised by a recognised qualifying body in the UK for training purposes; (or in another member state post the implementation of the 8<sup>th</sup> Directive) such work should be supervised by a person holding a recognised qualification.
- Other audit work agreed by ICAEW (as the recognised qualifying body) and the Financial Reporting Council as being similar to statutory audit work.

### Other audit work similar to local audit work

This includes:

- other public sector audit work, for example audits of foundation trusts, central government;
- other publically funded bodies; and
- equivalent work elsewhere in the public sector, including in other parts of the UK.

Please see ICAEW's [guidance](#) on what constitutes 'local audit' and 'similar audit work' experience.

# 1 PERSONAL DETAILS

Name

Date of birth

Please select all the professional bodies you are a member of, and provide your membership number(s) for each:

|                        |                   |       |                   |       |                   |
|------------------------|-------------------|-------|-------------------|-------|-------------------|
| ICAEW                  | Membership number | ICAS  | Membership number | CAI   | Membership number |
| ACCA                   | Membership number | CIPFA | Membership number | CIOT  | Membership number |
| AAT                    | Membership number | IPA   | Membership number | ICAEW | Membership number |
| Other (please specify) |                   |       |                   |       |                   |

Firm's address

Postcode/zipcode

Your business email address

Your home address

Postcode/zipcode

Are you a principal in the firm? an employee?

Do you hold a practising certificate? YES NO

Date practising certificate granted

## 2 APPROPRIATE QUALIFICATION

An appropriate qualification can be obtained under the Companies Act 2006 or the Act.

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

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 | YES | NO |
| ii. I hold a qualification awarded by a RQB under s1219(1)a of the Act     | YES | NO |

Please note if you have answered 'YES' to questions 2i or 2ii, and hold an appropriate qualification gained under the Companies Act 2006 or under s1219(1)a of the Act you do not have to complete this form. Please contact us on +44 (0)1908 546 302 for further guidance

- |  |     |    |
|--|-----|----|
| 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. | YES | NO |
|--|-----|----|

Please also confirm:

The name of the  
professional body; and

The date of your membership of this professional body. Or, if you are not yet a member, the date when you began your course of study to become a member of this body

## 3 PRACTICAL TRAINING EXPERIENCE

Your practical training experience must have been gained within a firm of registered auditors or local auditors who are authorised for training by an RQB.

Employer name

Employer address

Postcode/zipcode

Date from

Date to

Was this office a registered auditor or local auditor between these dates?

YES

NO

**Additional employer(s):**

Please also provide details for each additional employer(s) where you gained your experience (if applicable):

Employer name

Employer address

Postcode/zipcode

Date from

Date to

Was this office a registered auditor or local auditor between these dates? YES NO

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**Additional employer(s):**

Please also provide details for each additional employer(s) where you gained your experience (if applicable):

Employer name

Employer address

Postcode/zipcode

Date from

Date to

Was this office a registered auditor or local auditor between these dates? YES NO

## 4 RECORD OF SUPERVISED TRAINING

### Guidance for completion

Each row in the experience tables below corresponds to the start of a six-month period. The following rows indicate the sequential six-month period.

Please state the start and end dates of your experience:

Date from                      Date to

### Guidance for KAP applicant

You must complete the first six columns of the experience – days table(s), prior to completing the accompanying narrative table(s).

You must complete the rows at six-monthly intervals.

Your examples must demonstrate that you have achieved a minimum of three years' (approximately 720 days) supervised practical training in audit and accountancy, of which;

- at least six months (approximately 120 days) **must** be in local public audit; and
- at least one year (approximately 240 days) in local audit and similar audit work.

### Guidance for supervisor

The engagement experience should be completed, and signed by the person(s) who supervised your training. The supervisor(s) must hold an appropriate qualification obtained under the Companies Act 2006 or the Act.

Please complete the experience – days table(s) by:

- printing your name, in block capitals; and
- signing in the box to confirm the accuracy of the information on the form and that the work was undertaken competently.

Your signature in this section confirms:

- the number of audit and local audit days completed;
- all audit and local audit experience cited meets the definitions of acceptable work experience stated in the accompanying notes;
- the accuracy of the accompanying narrative (overleaf or on additional documents); and
- the audit work and/or local audit work undertaken was completed competently.

You are also required to complete the accompanying narrative table(s) to describe how well the work was completed by the applicant.

## EXPERIENCE - DAYS

|    | Dates | Experience gained within the primary registered office (in days) |                              |                  |                          | Experience gained outside primary registered office (days) <sup>1</sup> | Name of supervisor(s) (who must hold an appropriate qualification) | Signature of supervisor (confirming the accuracy of the accompanying narrative overleaf).<br><br>Each period must be signed by a supervisor. | Date |
|----|-------|--|------------------------------|------------------|--------------------------|---|--|--|------|
|    |       | UK statutory audit work  | 'Other' statutory audit work | Local audit work | 'Other' local audit work |   |  |  |      |
| 1) | From  |  |                              |                  |                          |   |  |  |      |
|    | To    |  |                              |                  |                          |   |  |  |      |
| 2) | From  |  |                              |                  |                          |   |  |  |      |
|    | To    |  |                              |                  |                          |   |  |  |      |
| 3) | From  |  |                              |                  |                          |   |  |  |      |
|    | To    |  |                              |                  |                          |   |  |  |      |
| 4) | From  |  |                              |                  |                          |   |  |  |      |
|    | To    |  |                              |                  |                          |   |  |  |      |
| 5) | From  |  |                              |                  |                          |   |  |  |      |
|    | To    |  |                              |                  |                          |   |  |  |      |
| 6) | From  |  |                              |                  |                          |   |  |  |      |
|    | To    |  |                              |                  |                          |   |  |  |      |

<sup>1</sup> Please provide full details of experience which falls into this category

|     | Dates | Experience gained within the primary registered office (in days) |                              |                  |                          | Experience gained outside primary registered office (days) <sup>1</sup> | Name of supervisor(s) (who must hold an appropriate qualification) | Signature of supervisor (confirming the accuracy of the accompanying narrative overleaf).<br><br>Each period must be signed by a supervisor. | Date |
|-----|-------|--|------------------------------|------------------|--------------------------|---|--|--|------|
|     |       | UK statutory audit work  | 'Other' statutory audit work | Local audit work | 'Other' local audit work |   |  |  |      |
| 7)  | From  |  |                              |                  |                          |   |  |  |      |
|     | To    |  |                              |                  |                          |   |  |  |      |
| 9)  | From  |  |                              |                  |                          |   |  |  |      |
|     | To    |  |                              |                  |                          |   |  |  |      |
| 8)  | From  |  |                              |                  |                          |   |  |  |      |
|     | To    |  |                              |                  |                          |   |  |  |      |
| 10) | From  |  |                              |                  |                          |   |  |  |      |
|     | To    |  |                              |                  |                          |   |  |  |      |

<sup>1</sup> Please provide full details of experience which falls into this category



EXPERIENCE - ACCOMPANYING NARRATIVE

Each box relates to the periods of audit/local audit experience as documented in the experience - days table above.

| Applicant to complete                                       |                          |   | Supervisor to complete                               |
|---|--------------------------|---|--|
| Nature of audit work (client size and nature of engagement) | Name of entities audited | Audit experience and development (what tasks were performed and new audit experiences achieved) | How well was this work completed?                    |
| 1)  |                          |   | <div>Name</div> <div>Job title</div> <div>Date</div> |
| 2)  |                          |   | <div>Name</div> <div>Job title</div> <div>Date</div> |

| Applicant to complete                                       |                          | Supervisor to complete  |  |
|---|--------------------------|---|--|
| Nature of audit work (client size and nature of engagement) | Name of entities audited | Audit experience and development (what tasks were performed and new audit experiences achieved) | How well was this work completed?                    |
| 3)  |                          |   | <div>Name</div> <div>Job title</div> <div>Date</div> |
| 4)  |                          |   | <div>Name</div> <div>Job title</div> <div>Date</div> |
| 5)  |                          |   | <div>Name</div> <div>Job title</div> <div>Date</div> |

| Applicant to complete                                       |                          | Supervisor to complete  |  |
|---|--------------------------|---|--|
| Nature of audit work (client size and nature of engagement) | Name of entities audited | Audit experience and development (what tasks were performed and new audit experiences achieved) | How well was this work completed?                    |
| 6)  |                          |   | <div>Name</div> <div>Job title</div> <div>Date</div> |
| 7)  |                          |   | <div>Name</div> <div>Job title</div> <div>Date</div> |
| 8)  |                          |   | <div>Name</div> <div>Job title</div> <div>Date</div> |

| Applicant to complete                                       |                          | Supervisor to complete  |  |
|---|--------------------------|---|--|
| Nature of audit work (client size and nature of engagement) | Name of entities audited | Audit experience and development (what tasks were performed and new audit experiences achieved) | How well was this work completed?                    |
| 9)  |                          |   | <div>Name</div> <div>Job title</div> <div>Date</div> |
| 10)   |                          |   | <div>Name</div> <div>Job title</div> <div>Date</div> |

## 5 DECLARATIONS

By signing and completing this supplementary training record you are declaring that:

- The information provided is accurate.
- The experience in UK statutory audit work and/or local audit work was gained:
  - a. In an authorised training office;
  - b. In a registered auditor or local auditor<sup>1</sup>; and
  - c. Under the supervision of someone with an appropriate qualification under the Companies Act 2006 or the Act.
- You have provided details of all the offices in which your experience was gained.
- You fully understand and are compliant with the CPD regulations, specifically in the area of audit and/or local audit

Signature

Date

## 6 CHECKLIST

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

answered every question;

made a copy of the completed form for your records; and

Signed and dated this form;

attached all additional sheets.

Attached accompanying details for any cited audit and local audit experience:

- a) gained outside of the UK; and
- b) gained while on secondment

Please return your signed and completed form with any additional sheets to:  
[regulatorysupport@icaew.com](mailto: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](https://www.icaew.com/dataprotection)

<sup>1</sup> Experience gained while working at the Audit Commission cannot be included as the Audit Commission was not a recognised training office of an RQB. As such, experience from applicants who worked at the Audit Commission prior to joining an RQB is expected to have been gained since November 2012.