

# Application to become a registered 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](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.

## INTRODUCTION

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

## HOW TO COMPLETE THIS APPLICATION FORM

This form is for a firm wishing to be registered by ICAEW for the audit of **UK entities only**. If your firm wishes to also be registered to audit Irish entities, please complete the separate application form available [here](#).

If you are unsure which application form(s) are required, please refer to ICAEW's guidance 'What form do I need and when'.

- Where necessary, we give guidance before the question. Please read the guidance before you complete the question. In these notes, the 'Act' refers to the Companies Act 2006.
- **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.**
- If you submit 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.
- If you have any questions as you are filling in the form, please call +44 (0)1908 546 302.
- Please send a copy of the firm's proposed letterhead with your application.
- To be eligible for audit registration, your firm must have in place professional indemnity insurance (PII) as required by the PII Regulations. Please send a copy of the proposed firm's PII policy schedule and your insurer's details with this application.

If your firm includes principals who are not members of ICAEW, the Institute of Chartered Accountants of Scotland (ICAS), the Institute of Chartered Accountants in Ireland (CAI) or the Association of Chartered Certified Accountants (ACCA), they will also need to apply for audit affiliate status. You can download an application form from [icaew.com/registeredauditor](https://icaew.com/registeredauditor)

## POINTS TO NOTE

In some circumstances, ICAEW staff will not have the delegated authority to make a decision on your application and it will have to be referred to the relevant ICAEW committee to consider. In this situation, it could result in conditions and/or restrictions being placed on the approval of the firm's application for audit registration. This could include:

- external/internal hot or cold file reviews
- notifying the Committee when audit appointments are accepted
- advanced Quality Assurance Department monitoring visit
- submission of completed CPD records for all or some of the responsible individuals in the firm

# 1 FIRM DETAILS

What is the reason for the application?

Name of firm applying to become a registered auditor

Firm number if existing firm (new entities will be given a new number) **C0**

Please confirm that, once approved, the ICAEW firm number (starting C0) 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 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? If 'YES', please give details of the change in legal status on a separate sheet. YES NO

If you have answered NO to all of the above, please explain further (for example, is your firm applying for audit registration for the first time?)

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 the application is due to incorporation or a re-structure, please note the date that the incorporation or re-structure will be effective from:

Are any previous entities currently registered with ICAEW as a training office? YES NO

If 'YES', will the training office need to be transferred to this entity? YES NO

Training office number (if applicable) **For ICAEW use. L0**

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

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 address

Does the firm have an 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?

YES

NO

If 'YES', please give the name of the network.

A network is a larger structure aimed at cooperation, to which a registered auditor belongs and which is:

- controlled by the registered auditor;
- clearly aimed at profit or cost sharing;
- under common ownership, control or management; or
- affiliated or associated with the registered 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.

Affiliated means any reference to an entity, regardless of its legal form, which is connected to a firm by means of common ownership, control or management.

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 firm's 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](#) but has been issued with a dispensation from ICAEW 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

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

If your firm is a corporate practice, including a corporate practice with a sole director, have you incorporated the [model article](#) into your Articles of Association to comply with the requirements of AR 2.03d

YES

NO

If YES, have you filed this at Companies House?

YES

NO

If 'NO', please indicate how your firm will comply with AR 2.03d.

Please include a copy of your Articles of Association, highlighting the wording required by AR2.03d

YES

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.

### 3 PRINCIPAL OFFICE

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

Address

Postcode/zipcode

**For ICAEW use. L0**

Phone

Firm's website address

Company or LLP number (if applicable)

**Trading names. If your firm operates under more than one name and you want to sign 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 audit reports are signed in that trading name until the firm's audit registration has been confirmed. Please note that limited company names cannot be used as trading names (as any limited company would need separate audit registration).**

Does your firm use a trading name? YES NO

Trading name (if applicable)

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

If the firm intends to use the trading name(s) when signing audit reports, please refer to the [relevant fee scale](#) for applicable fee(s).

Name of audit compliance principal

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

Address (if different from above)

Postcode/zipcode

Phone

Email address

Name of Practice Assurance principal

## 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

**For ICAEW use. L0**

Phone

Is this a market day office? YES NO

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Address

Postcode/zipcode

**For 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 responsible individuals.

In section 5b, please list all employees whom the firm wishes to designate as responsible individuals.

Please give the number of RI applications forms you have enclosed with this application. I have enclosed  RI applications with this form

In section 5c, please list all principals and employees who have an audit registration in any country other than the UK.

**ICAEW membership number** – Please give this 7 digit number if known.

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

**Responsible individuals (RIs)** – these are the individuals who can undertake audit work and sign 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 responsible individuals, not consultants or sub-contractors.

Please state which body (ICAEW, ICAS, CAI or ACCA) each responsible individual derives his or her ‘appropriate qualification’ from as defined by the Act. Under the Act, a person who was a member of one of the three Institutes 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 Chapter 4 of the Audit Regulations. Please contact the Post Qualification helpline +44 (0)1908 248 028 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), please give details on a separate sheet of all parent firms, including their percentage ownership of each entity.

If this application is for a non-trading holding company, there is still a requirement for the firm to have at least one RI, who must also act as Audit Compliance Partner. An RI application form (and supporting documents) must be submitted with the firm’s audit registration application form for each RI that the firm wishes to appoint.

**5a Principals – sole practitioners, partners, directors, LLP members.**

Membership no. if known	Surname	First names	Date of birth	Office location	PC held?	Responsible individual?	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 Responsible individuals - employees

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

**5c Responsible individuals who have an audit registration in any country other than the UK**

Name of responsible individual	Country of registration	Name of registering body	Registration number
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**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

If the firm has a management board, please supply the following details.

Membership no. if known	Surname	First names	Office location	Principal?	% of voting rights in board	Type of audit qualification held (UK AQ, EEA AQ (see below), Registered Auditor (RA) or None)
				YES		UK AQ    EEA AQ    RA    None
				NO		
				YES		UK AQ    EEA AQ    RA    None
				NO		
				YES		UK AQ    EEA AQ    RA    None
				NO		

EEA AQ means an individual who meets the definition of a 'grandfathered EEA auditor' or 'equivalent EEA auditor' in the Audit Regulations and Guidance.

Membership no. if known	Surname	First names	Office location	Principal?	% of voting rights in board	Type of audit qualification held (UK AQ, EEA AQ (see below), Registered Auditor (RA) or None)			
				YES		UK AQ	EEA AQ	RA	None
				NO					
				YES		UK AQ	EEA AQ	RA	None
				NO					
				YES		UK AQ	EEA AQ	RA	None
				NO					
				YES		UK AQ	EEA AQ	RA	None
				NO					
				YES		UK AQ	EEA AQ	RA	None
				NO					

EEA AQ means an individual who meets the definition of a 'grandfathered EEA auditor' or 'equivalent EEA auditor' in the Audit Regulations and Guidance.

## 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, go to section 9.

Under the Audit Regulations, there must be majority control by holders of a UK AQ (including grandfathered EEA auditors and equivalent EEA auditors) or by other registered auditors. NB: EEA auditors are those registered in the European Economic Area.

If the applicant firm is majority-owned (>51%) by another firm (that in turn may be majority-owned by another firm), please give details on a separate sheet 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 (see below), Registered Auditor (RA) or None)			Director, employee or other
					UK AQ	EEA AQ	RA	
C0					None			Director
								Employee
								Other
C0					UK AQ	EEA AQ	RA	Director
					None			Employee
								Other
C0					UK AQ	EEA AQ	RA	Director
					None			Employee
								Other
C0					UK AQ	EEA AQ	RA	Director
					None			Employee
								Other
C0					UK AQ	EEA AQ	RA	Director
					None			Employee
								Other

EEA AQ means an individual who meets the definition of a 'grandfathered EEA auditor' or 'equivalent EEA auditor' in the Audit Regulations and Guidance. 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 Audit Regulations, there must be majority control by holders of a UK AQ, EEA AQ (including grandfathered EEA auditors and equivalent EEA auditors) and/or by other registered auditors. Please enter '0' if the value is zero. Please do not leave any box blank.

Firm - % of voting rights held

Holders of a UK audit qualification %

Grandfathered EEA auditors %

Equivalent EEA auditors %

UK registered auditors %

Others %

%

## 10 NUMBER OF AUDIT CLIENTS (OR BEST ESTIMATE)

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

An audit client means any client on which a registered auditor gives an audit report as defined in schedule 1 to the Audit Regulations. Please ignore all companies taking advantage of the audit exemption arrangements.

You should treat companies under common control as a single client when you answer this section.

Please give the number (or a best estimate) of each category of client in the appropriate space. Do not include companies registered outside the UK.

**Listed companies** means any company registered in the UK whose shares are listed on a recognised investment exchange in the UK.

### Listed companies

Number (if none  
please answer 0)

- a. Companies with a full listing on the London Stock Exchange
- b. Companies quoted on an Alternative Investment Market (AIM) or any other recognised investment exchange

### c. Sub total of listed companies

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**Specialised audits: organisations, not including listed companies, where an audit report on financial statements is required by legislation governing:**

Number (if none  
please answer 0)

- d. Banks and building societies
- e. Credit unions

Number (if none  
please answer 0)

- f. Insurance companies (but not insurance brokers)
- g. Entities authorised under legislation for investment business, insurance or mortgage business (please include incorporated appointed representatives of authorised entities)
- h. Registered charities (please include charities audited under companies legislation)
- i. Friendly societies
- j. Co-operative & community benefit societies, 'Pre-Commencement' societies
- k. Open-ended investment companies
- l. Unit trusts
- m. Lloyds syndicates
- n. Mutual life offices
- o. Pension schemes (if you audit a pension scheme at the request of the members or an insurance company, and the audit is not required under legislation, please provide details)
- p. Limited liability partnerships
- q. Partnerships (audit clients only)
- r. Sub-total for specialised audits**



**Other companies**Number (if none  
please answer 0)

s. Other companies

**t. Grand total**u. Amount of the largest total of fees (for **all** services) receivable from an audit client and its subsidiaries

£

Where this total is expected to regularly exceed 10% of total firm turnover, the firm should refer to FRC Revised Ethical Standard 2019, section 4. You should also explain how the firm intends to ensure that the relevant safeguards are in place to comply with the requirements set out in section 4 of the FRC Revised Ethical Standard 2019.

For further guidance please contact ICAEW's Ethics Advisory Services helpline on +44 (0) 1908 248 258.

Will the firm be signing any other reports as a registered auditor (for example, Solicitors Regulation Authority Accounts Rules)?

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 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

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

YES

## 13 CONNECTED FIRMS

A. **Connections** - Please list any connected firm(s) registered for audit with, or applying for registration to, one of the three UK Institutes or the ACCA.

**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 address.

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**

**International grouping** – 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

## 14 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 audit work?

YES

NO

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

## 15 REGULATION AND SUPERVISION

Is the firm, or any previous entities, currently registered with, or has it previously applied to, another supervisory body in the UK?

YES

NO

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

Please provide full details of the current/previous registration(s).

# 16 STAFF IN EACH OFFICE

The total number of principals and the total number of responsible individuals (RIs) should agree with the totals in sections 5.

Subcontractors and consultants should be included as staff in the appropriate column. **These individuals cannot be responsible individuals.**

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

## 17 OFFICES WITHOUT A RESPONSIBLE INDIVIDUAL

Is audit work carried out from any office listed in section 4 where there is no resident principal who is also a responsible individual?

YES

NO

If 'YES', please provide 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.**

- a. The Act requires auditors to be 'fit and proper' to carry out audit work. Under the Audit 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, and those employees involved directly or indirectly with 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.
- b. If a firm has any doubts about the fit and proper status of any of its principals or employees, it should contact Regulatory Support on +44 (0)1908 546 302.
- c. If a firm has merged in the last 10 years, the questions relate to every constituent part of the merged firm.
- d. 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.
- e. 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, responsible individuals 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 (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 responsible individuals, qualified audit staff and other audit staff use regularly to maintain competence and keep up to date on audit, legislation, regulations and related matters.

	Responsible individuals	Qualified audit staff	Other 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 responsible individuals and employees involved in audit?

YES

NO

Name of principal responsible for  
assessing the competence of staff on  
audit assignments

Name of principal responsible for  
ensuring that audit principals and staff  
receive relevant training



Does the firm intend to use an audit manual and/or 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 audit manual?	YES	NO
Does the firm intend to use a commercially available account disclosure checklist?	YES	NO
If 'YES', please name the checklist		
Does the firm intend to subscribe to an updating service for the 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	
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 each firm?			
If you answered 'YES', to c or d above, please give the name of the other firm(s).			

## 21 CONTROL OF AUDIT WORK

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

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

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 registered auditor YES NO N/A
- other (please specify)?

**For partnerships, LLPs and other corporate practices.** Do the principals have consultation arrangements with:

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

## 22 SIGNATURE AND CONFIRMATION

- 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 Audit Regulations;
  - I have taken steps to ensure that all principals and employees involved in 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 Audit Regulations at all times;
  - this firm will deal with ICAEW in an open and cooperative manner and inform ICAEW promptly about anything concerning the firm that the Audit Regulations require;
  - this firm agrees to be bound by the procedures, rules and guidance, as may be issued from time to time by the Competent Authority, as defined in the Audit Regulations, in the exercise of its statutory functions;
  - none of ICAEW, its officers, staff, members of its Council or committees or a monitoring unit or the Competent Authority or its staff, 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 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; and
  - this firm will not accept audit work or hold itself out to be a registered auditor unless I have received confirmation in writing that the application has been successful.

Signature of sole practitioner or audit compliance principal with overall responsibility for making sure the firm complies with the Audit Regulations and who has provided confirmation in a–c above

Name

Date

I have enclosed a total of                      additional sheets.

## 23 REGISTRATION FEE (IF APPLICABLE)

If this application is being made as a result of a merger of existing firms of registered auditors or an incorporation of an existing firm of registered auditors and all fees have already been paid, the balance will be transferred to the new firm's account once registration has been approved.

Firms which are not the result of a merger or incorporation of existing firms of registered auditors will need to email [regulatorysupport@icaew.com](mailto:regulatorysupport@icaew.com) and we will contact you by phone to take any payments that are due.

The [fee](#) is calculated by reference to the number of principals, responsible individuals, offices and listed company clients and may include trading names as described in the fee scale leaflet.

Your firm will receive a receipted invoice for the registration fee if the firm is accepted as eligible to be a company auditor. If the application is not successful, we will refund the registration fee.

## 24 COMPLETION CHECKLIST

Before you return the completed application form, please:

make sure that you have completed all questions;

sign and date the form;

enclose a copy of the firm's PII policy schedule and your insurer's details;

keep a copy of this form for your records; and

enclose a copy of the firm's proposed letterhead;

send it to the address below or by email to [regulatory.support@icaew.com](mailto:regulatory.support@icaew.com)

include any additional sheets with the form;

Please note, 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 on this form.

Now return your signed and completed form with any additional sheets to:

Regulatory Support  
ICAEW, Metropolitan House  
321 Avebury Boulevard  
Milton Keynes  
MK9 2FZ UK

### USING YOUR PERSONAL INFORMATION

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