

Application to appoint a licensed practitioner

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.

This form is for a licensed practice to appoint a licensed practitioner.

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

HOW TO COMPLETE THIS APPLICATION FORM

- The contact principal should complete sections 1 and 3, and sign section 9 on behalf of the firm applying to appoint a new licensed practitioner.
- The individual to be appointed as a licensed practitioner should complete sections 2, 4, 5, 6 and 7 and sign section 8.
- **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**
- We have provided guidance before the question and in separate guidance notes. Please read the guidance before you answer each question.
- If you run out of space, please attach additional sheets.
- 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.

1 FIRM DETAILS

Firm name

Firm number: **C0**

2 INDIVIDUAL TO BE APPOINTED AS A LICENSED PRACTITIONER

Section 5.03 of the handbook sets out the criteria for who the contact principal can designate as a licensed practitioner for ATOL work.

Name

List all the individual's professional bodies (Type name(s) of all that apply, eg, ICAEW, ICAS, CAI, ACCA, CIPFA, CIMA, CIOT, AAT, ATT, IPA, Other - specify)

ICAEW member number (if known)

Individual's business email address

Individual's home address

Date of birth

Is this individual

a principal in the firm?

an employee?

Does this individual hold a practising certificate?

YES

NO

Date practising certificate granted

Category of licence applied for:
Category A - ATOL Returns

Contact telephone number

Office location

Office number (if known) **L0**

3 MONITORING (TO BE COMPLETED BY THE CONTACT PRINCIPAL)

If this application is approved, please give details of your plans to monitor the quality of the ATOL work signed by the licensed practitioner (paragraphs 3.12 & 5.07 Licensed Practice Handbook).

THE INDIVIDUAL TO BE APPOINTED AS LICENSED PRACTITIONER SHOULD COMPLETE SECTIONS 4 TO 8.

4 PREVIOUS APPLICATIONS FOR LICENSED PRACTITIONER STATUS

Have you ever had an application for licensed practitioner status refused?

YESNO

If 'Yes', please give details on a separate sheet.

5 PREVIOUS STATUS AS A LICENSED PRACTITIONER

Have you previously been a licensed practitioner?

YESNO

If 'Yes', complete the rest of this question; if 'No' go to section 6.

a) Please fill in one row for every firm in which you were a licensed practitioner. Please indicate which body licensed the firm.

Firm name	Firm number (if known)	Firm's licensing body	Period as licensed practitioner		Reason for ceasing as licensed practitioner
			From	To	

b) If you are currently a licensed practitioner, or have been a licensed practitioner in the last six months, have you been responsible for any licensed work in the last 12 months?

YESNO

6 KNOWLEDGE AND MAINTAINING COMPETENCE

To support the licensed practitioner application, you will need to submit:

- details of your continuing professional development (CPD) record for the 12 months before the date of your application; and
- details of your CPD training plan for the 12 months from the date of your application to demonstrate that the CPD you have completed, and plan to complete, is relevant to the licensed work in the category being applied for.

CPD record

This can either be an extract from your normal CPD record or a separate note. ICAEW members should provide their CPD record in the 'reflect, act, impact' style. For more information, please visit icaew.com/cpd or review ICAEW's Quick Guide to CPD.

Non-members should provide a CPD record in the format recommended by their professional body.

I have attached details of the CPD I have carried out over the last 12 months relevant to ATOL returns work. YES NO

Training plan

You should provide a training plan with full details of all the activities you will be carrying out in the next 12 months to maintain competence and keep up to date for the work being performed under the relevant category of the licence.

I have attached details of my CPD training plan for the next 12 months relevant to ATOL returns work. YES NO

Will you maintain your training records? YES NO

Evidence of successful completion of course

Please provide evidence that you have attended, and successfully completed, courses on the relevant category of work, as set out in the relevant chapter of the ICAEW *Licensed Practitioner Handbook*. ICAEW must have approved each course.

The only external course approved by ICAEW for ATOL Reporting Accountants is the CAA's own ATOL training module, successful completion of which includes passing an assessment. To register for this, please email caa.arascheme@caa.co.uk and provide the following information:

- Full name
- Professional accountancy body (being both the body of which you are a member and the body you are applying to for the ARA Scheme, where different)
- Member registration number

A copy of the pass certificate will normally be the only evidence of successful course completion that is required.

Category applying for	Dates of course (or state if exempt)	Title of course	Course provider	Evidence that you have successfully completed the course (please also enclose a copy of your pass certificate) or that you are entitled to claim exemption
Category A - ATOL training module				

Confirmation that relevant guidance has been reviewed

Category A - I confirm that I have read all ATOL guidance issued by CAA, including Guidance Note 10 - Advice for Accountants YES NO

7 PREVIOUS EXPERIENCE

For ICAEW to properly consider an application for licensed practitioner status, the individual must have successfully completed a relevant course(s) approved by ICAEW, and must have reviewed any relevant guidance as required for the category being applied for. They should also provide evidence of recent, relevant and sufficient experience to demonstrate their competence to conduct licensed work in the category being applied for.

Practical experience

Please give details of the five most recent ATOL engagements that best demonstrate your experience in the last 24 months in the area in which you are applying to be a licensed practitioner (eg, ATOL Returns work). Your information should be in date order (most recent first). Continue on a separate sheet if necessary. We may ask you to provide further information or additional examples to help us assess your experience.

	Employer/firm and your job title	Dates when the engagement was conducted	Details of the client (eg, ATOL licence limits, nature of tour operator)	Scope of the engagement	Size of the team, your role and who you reported to	Key risk areas and the work you performed to address those risks, including details of professional judgements you exercised during the engagement	Number of hours worked on the engagement
1							
2							

Employer/firm and your job title	Dates when the engagement was conducted	Details of the client (eg, ATOL licence limits, nature of tour operator)	Scope of the engagement	Size of the team, your role and who you reported to	Key risk areas and the work you performed to address those risks, including details of professional judgements you exercised during the engagement	Number of hours worked on the engagement
3						
4						
5						

8 SIGNATURE AND CONFIRMATION OF THE INDIVIDUAL TO BE APPOINTED

- If you have any doubts about your fit and proper status, please make full disclosure.
- If you answer 'Yes' to any of the questions on this part of the application form, you will not automatically be refused licensed practitioner status but ICAEW may wish to make further enquiries before reaching a decision.
- If ICAEW subsequently finds out about any matters which you did not disclose, this will be viewed very seriously. It could jeopardise your licensed practitioner status.

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

Financial integrity and reliability

- | | | |
|--|-----|----|
| a. Have you, within the last 10 years in the United Kingdom or elsewhere, failed to satisfy any debt adjudged due and payable by you as a judgement-debtor under an order of a court in the United Kingdom or elsewhere? | YES | NO |
| b. Have you, within the last 10 years, made any compromise arrangement with your creditors or otherwise failed to satisfy creditors in full? | YES | NO |
| c. Have you ever been declared bankrupt or been the subject of a bankruptcy court order in the United Kingdom, Republic of Ireland 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

- | | | |
|--|-----|----|
| e. 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)

- | | | |
|--|-----|----|
| f. 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 |
| g. 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 judgement 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 the Republic of 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? | | |
| • 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 |

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 my circumstances.

If this application is approved, I undertake that I will, at all times, comply with the ICAEW *Licensed Practice Handbook*.

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

I understand that none of ICAEW, its officers, staff, members of its Council or committees, or a monitoring unit or the committees or staff of the disciplinary scheme, can be held liable in damages for anything done or not done in dealing with any of the functions connected with licensing under the handbook or enforcing the terms of monitoring the compliance with the handbook in any respect, unless the act or omission is shown to have been in bad faith.

Signature of individual to be appointed as licensed practitioner

Name

Date

9 SIGNATURE AND CONFIRMATION OF CONTACT PRINCIPAL

- If a firm has any doubts about the fit and proper status of the individual to be appointed, it should ensure full disclosure is made.
- A 'Yes' answer to any of the questions in section 8 will not automatically result in an individual being refused licensed practitioner status but ICAEW may wish to make further enquiries before reaching a decision.
- If ICAEW 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 licensed practitioner status.

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.

I confirm that the individual named in this application:

- has been proposed as a licensed practitioner by me in my capacity as contact principal of the firm whose name is given in section 1;
- is competent to conduct licensed work under paragraph 3.05 of the handbook;
- is fit and proper to be a licensed practitioner; and
- will not act as a licensed practitioner until the firm has received formal notification from ICAEW that this application has been approved.

If this application is approved, I undertake that the individual will, at all times, be required to comply with the ICAEW *Licensed Practitioner Handbook*.

I understand that none of ICAEW, its officers, staff, members of its Council or committees, or a monitoring unit or the committees or staff of the disciplinary scheme, can be held liable in damages for anything done or not done in dealing with any of the functions connected with licensing under the handbook or enforcing the terms of monitoring the compliance with the handbook in any respect, unless the act or omission is shown to have been in bad faith.

Signature of contact principal

Name

Date

10 CHECKLIST

Before you return the completed application form, please:

- | | | |
|---|--|---------------------------------|
| answered every question; | completed the practical experience section of section 7; | attached all additional sheets. |
| checked that sections 8 and 9 have been signed; | saved a copy of the completed form for your records; and | |

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

We will send you an acknowledgement as soon as we receive your application.

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)