

Application to apply for the UK Audit Qualification



The UK Audit Qualification (AQ) is the qualification you are required to hold under the Companies Act 2006 if you want to eventually sign UK audit reports. **The AQ alone does not automatically entitle you to sign UK audit reports.** The other requirements are identified in the accompanying guidance notes, which you should read in full before completing this form. If you are gaining audit experience outside the UK, please check carefully to see if this experience can be recognised towards the AQ.

AUDIT WORK - DEFINITIONS

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 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 after the implementation of the 8th 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.

To apply for the UK Audit Qualification, please complete this interactive form and email it to aq@icaew.com. Alternatively, you can print it, fill it in by hand and post it to the address on p12.

PERSONAL DETAILS (PLEASE USE BLOCK CAPITALS)

| | | | |
|------------------------------------|-------|-------------------------------|------------------|
| Name | TITLE | FORENAME | SURNAME |
| ICAEW member number | | Designatory letters (eg, ACA) | |
| Registered address | | | Postcode/zipcode |
| | | | Country |
| Telephone (including country code) | | Email | |

PRE-MEMBERSHIP EXPERIENCE

Please note, important information.

Applicants can use UK statutory audit experience from the end of their training agreement for the period either up to membership, or for 12 months as long as it was gained within a firm of registered auditors who are also an ICAEW training office.

| | | | | | |
|---|----------------------------------|-----------------------|------------|---|--------|
| I am declaring pre-membership experience: | YES (complete the section below) | NO (go to membership) | | | |
| Employer name | | | | ICAEW training employer number (ie, L00 or X00) | |
| Employer address | | | | Postcode/zipcode | |
| | | | | Country | |
| Date from | DD MM YYYY | Date to | DD MM YYYY | Was this office a registered auditor between these dates? | YES NO |

PRE-MEMBERSHIP EXPERIENCE - ADDITIONAL OFFICE

| | | | | | |
|------------------|------------|---------|------------|---|--------|
| Employer name | | | | ICAEW training employer number (ie, L00 or X00) | |
| Employer address | | | | Postcode/zipcode | |
| | | | | Country | |
| Date from | DD MM YYYY | Date to | DD MM YYYY | Was this office a registered auditor between these dates? | YES NO |

MEMBERSHIP EXPERIENCE

| | | | | | |
|---|------------|---------|------------|---|---------------------------------|
| I am declaring post-qualification audit experience gained as an ICAEW member: | | | | YES (complete the section below) | NO (go to audit work on page 4) |
| Employer name | | | | ICAEW training employer number (ie, L00 or X00) | |
| Employer address | | | | Postcode/zipcode | |
| | | | | Country | |
| Date from | DD MM YYYY | Date to | DD MM YYYY | Was this office a registered auditor between these dates? | YES NO |
| Membership experience - additional office | | | | | |
| Employer name | | | | ICAEW training employer number (ie, L00 or X00) | |
| Employer address | | | | Postcode/zipcode | |
| | | | | Country | |
| Date from | DD MM YYYY | Date to | DD MM YYYY | Was this office a registered auditor between these dates? | YES NO |

NOTES FOR COMPLETION

Each row corresponds to the start of a six-month period. Following rows indicate the sequential six-month period. Please state the start and end dates of your experience below.

From DD MM YYYY to DD MM YYYY

NOTES TO APPLICANT

Please complete this form to record any audit experience you have gained as part of your application for credit for prior work experience or when you have become an ICAEW member and you are submitting your final entry of approved audit work experience days. The audit experience you gain during your ACA training period should be reviewed at every six-monthly review. You will not be able to claim any audit experience retrospectively.

You are only required to complete the first four columns of the days section on page 4, before completing the accompanying narrative section on page 5. You will need to supply the evidence of your work and time commitment to your QPRT, PRT or deputy QPRT who will complete and sign off this section once satisfied with the information provided and following discussions with your manager and/or counsellor.

If you have any questions, please review the Audit Qualification notes for further information or visit icaew.com/aq

NOTES TO EMPLOYER

This form must be completed by an ICAEW approved QPRT, PRT or deputy QPRT, who must hold the UK Audit Qualification.

Please complete this section by:

- printing your name, ICAEW number and date in block capitals;
- confirming that the work was undertaken competently by marking a cross in the box to the far right; and
- signing in the box to confirm the accuracy of the information on the form.

Your signature in this section confirms:

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

You are also required to complete the narrative section to describe how well the work was completed by your employee.

PRE-MEMBERSHIP EXPERIENCE - DAYS

| | From | to | Experience gained within primary registered office | | Experience gained outside of primary registered office ¹ | Name of QPRT, PRT or deputy QPRT who must hold a UK Audit Qualification (in block capitals) ² | Signature (Signature will confirm the accuracy of the ACCOMPANYING NARRATIVE overleaf. Please sign each period) | Completed competently | ICAEW number | Date |
|--------------|------------|------------|--|------------------------------|---|--|--|-------------------------------------|--------------|------------|
| | | | UK statutory audit work (in days) | 'Other' audit work (in days) | | | | | | |
| | 10-10-2016 | 10-04-2017 | 115 | 15 | 00 | MR A. THORISER |  | <input checked="" type="checkbox"/> | 1234567 | 20-04-2017 |
| 1 | From | DD-MM-YYYY | | | | | | | | DD-MM-YYYY |
| | to | DD-MM-YYYY | | | | | | | | |
| 2 | From | DD-MM-YYYY | | | | | | | | DD-MM-YYYY |
| | to | DD-MM-YYYY | | | | | | | | |
| 3 | From | DD-MM-YYYY | | | | | | | | DD-MM-YYYY |
| | to | DD-MM-YYYY | | | | | | | | |
| 4 | From | DD-MM-YYYY | | | | | | | | DD-MM-YYYY |
| | to | DD-MM-YYYY | | | | | | | | |
| 5 | From | DD-MM-YYYY | | | | | | | | DD-MM-YYYY |
| | to | DD-MM-YYYY | | | | | | | | |
| 6 | From | DD-MM-YYYY | | | | | | | | DD-MM-YYYY |
| | to | DD-MM-YYYY | | | | | | | | |
| 7 | From | DD-MM-YYYY | | | | | | | | DD-MM-YYYY |
| | to | DD-MM-YYYY | | | | | | | | |
| 8 | From | DD-MM-YYYY | | | | | | | | DD-MM-YYYY |
| | to | DD-MM-YYYY | | | | | | | | |
| 9 | From | DD-MM-YYYY | | | | | | | | DD-MM-YYYY |
| | to | DD-MM-YYYY | | | | | | | | |
| TOTAL | | | | | | | | | | |

1. In a covering letter, provide details of experience which falls into this category.

2. This must be the individual approved by ICAEW as the QPRT, PRT or deputy QPRT for that office, who must hold a UK Audit Qualification.

PRE-MEMBERSHIP EXPERIENCE - ACCOMPANYING NARRATIVE

Each box relates to the periods of audit experience as documented above.

Nature of audit work

(Company size/industry information)

Name of entities audited

Audit experience and development

(Consider your recent and previous audit development, for example, what audit tasks were performed; and what new audit experiences were achieved)

FOR EMPLOYER COMPLETION:

How well was this work completed?

(Please provide details of the performance and progression of the applicant)¹

1

Name

ICAEW number

Date

DD MM YYYY

2

Name

ICAEW number

Date

DD MM YYYY

3

Name

ICAEW number

Date

DD MM YYYY

4

Name

ICAEW number

Date

DD MM YYYY

1. Feedback must be provided by your QPRT, PRT, deputy QPRT or counsellor who must also hold the Audit Qualification. Please submit any additional feedback along with this form.

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FOR EMPLOYER COMPLETION:

How well was this work completed?

(Please provide details of the performance and progression of the applicant)¹

5

Name

ICAEW number

Date

DD MM YYYY

6

Name

ICAEW number

Date

DD MM YYYY

7

Name

ICAEW number

Date

DD MM YYYY

8

Name

ICAEW number

Date

DD MM YYYY

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ICAEW number

Date

DD MM YYYY

10

Name

ICAEW number

Date

DD MM YYYY

1. If you need more space please provide additional pages signed by your QPRT, PRT or deputy QPRT.

MEMBERSHIP EXPERIENCE - DAYS

| From | Dates | Experience gained within primary registered office | | Experience gained outside of primary registered office ¹ | Name of QPRT, PRT or deputy QPRT who must hold a UK Audit Qualification (in block capitals) ² | Signature (Signature will confirm the accuracy of the ACCOMPANYING NARRATIVE overleaf. Please sign each period) | Completed competently | ICAEW number | Date |
|--------------|------------|--|------------------------------|---|--|--|-------------------------------------|--------------|------------|
| | | UK statutory audit work (in days) | 'Other' audit work (in days) | | | | | | |
| From | 10-10-2016 | 115 | 15 | 00 | MR A. THORISER |  | <input checked="" type="checkbox"/> | 1234567 | 20-04-2017 |
| to | 10-04-2017 | | | | | | | | |
| 1 From | DD-MM-YYYY | | | | | | | | DD-MM-YYYY |
| to | DD-MM-YYYY | | | | | | | | |
| 2 From | DD-MM-YYYY | | | | | | | | DD-MM-YYYY |
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| to | DD-MM-YYYY | | | | | | | | |
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| to | DD-MM-YYYY | | | | | | | | |
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ICAEW number

Date

DD MM YYYY

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Name

ICAEW number

Date

DD MM YYYY

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Name

ICAEW number

Date

DD MM YYYY

4

Name

ICAEW number

Date

DD MM YYYY

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Date

DD MM YYYY

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ICAEW number

Date

DD MM YYYY

10

Name

ICAEW number

Date

DD MM YYYY

1. If you need more space please provide additional pages signed by your QPRT, PRT or deputy QPRT.

DECLARATION

By signing and completing this application for the UK Audit Qualification you are declaring the following.

- The information provided is accurate.
- The pre-membership experience in UK Statutory Audit Work¹ was gained:
 - (a) in an ICAEW authorised training office;
 - (b) in a registered auditor; and
 - (c) during the 12-month period immediately following the end of your training.

- The membership experience in UK Statutory Audit Work¹ was gained:
 - (a) in an ICAEW authorised training office;
 - (b) in a registered auditor; and
 - (c) while in ICAEW membership.
- You have provided details of all the offices in which your experience cited in this application was gained.
- You fully understand and are compliant with ICAEW CPD regulations, specifically in the area of audit.
- You have read the accompanying guidelines fully.
- You understand that the Audit Qualification alone does not enable you to sign audit reports.

Signature

Date

DD MM YYYY

1. Please refer to the principle-based interpretation of Schedule 11 of the Companies Act within the accompanying guidelines.

APPLICATION CHECKLIST

Your application should include:

- your completed application form signed and dated; and
- any accompanying details for cited audit experience:
 - i) gained outside of the UK;
 - ii) gained while on secondment; and
 - iii) cited experience gained in another EU member state under the Statutory Audit Directive.

You should keep a copy of your application form for your records.

Please send your completed form to us by post or email:

Audit Qualification Applications
Learning & Professional Development
ICAEW
Metropolitan House
321 Avebury Boulevard
Milton Keynes
MK9 2FZ
UK

T +44 (0)1908 248 250

E aq@icaew.com



USING YOUR PERSONAL INFORMATION

The protection of personal privacy is an important concern to ICAEW. Any personal data collected will be treated in accordance with current data protection legislation. We will use your personal data to carry out our responsibilities as a regulator and as a professional body, to monitor compliance with our regulations, award the ICAEW Audit Qualification, for administration and to communicate with you on Audit Qualification matters. We may, either as required by law or to carry out our responsibilities, share your personal data with individuals nominated in an approved ACA Training role within your current organisation or former employer, other professional bodies and regulators. When specifically required, due to the location of an ACA student or Authorised Training Employer, we may also transfer your information outside of the European Economic Area (EEA) eg, to one of our offices. Where data is transferred outside of the EEA, it is done on the basis of appropriate safeguards. For more information about our data protection policy please go to [icaew.com/dataprotection](https://www.icaew.com/dataprotection)