



Audit application forms

WHICH FORM DO I NEED AND WHEN?

This guide will help your firm decide which audit forms to use and when.

Term	Explanation
Audit affiliate	The status that must be held by a principal in a registered audit firm who is not a member of ICAEW, ICAS, CAI or ACCA (see chapter 5 of the Audit Regulations and Guidance).
Appropriate qualification	If an individual is to count towards the control percentage of an audit firm, he/she must hold this qualification (see chapter 4 of the Audit Regulations and Guidance).
Responsible individual (RI)	The holder of an appropriate qualification and practising certificate designated by the firm to undertake audit work and sign audit reports (see chapter 4 of the Audit Regulations and Guidance)

ICAEW has to approve all applications in advance of the firm acting as a registered auditor. In particular:

- applications for audit registration have to be approved before the firm can take responsibility for audit work and sign any reports;
- applications for audit affiliate status have to be approved before the applicant (individual or corporate body) is appointed as a principal in the firm; and
- applications for RI status have to be approved before an individual can take responsibility for an audit and act in the capacity as an RI.

Please complete all the application forms on a computer and email your completed application form(s) to us at regulatorysupport@icaew.com, together with all supporting documentation.

Audit affiliate application form

Use this form when:

- an existing audit affiliate leaves the registered auditor in which they are a principal and joins another firm;
- a firm applying for audit registration has a principal (ie, a partner in a partnership, a member of a LLP or a director of a company) who is not a registered auditor or a member of ICAEW, ICAS, CAI, or ACCA; or
- an existing registered audit firm wants to appoint such a principal.
- You do not need to complete an audit affiliate application form for an existing audit affiliate if the firm in which the audit affiliate is a principal, merges with or is acquired by another audit firm registered by ICAEW.

You also do not need to complete an audit affiliate application form for an existing audit affiliate if the audit affiliate leaves the ICAEW registered auditor in which they are a principal and within 10 business days becomes a principal in another ICAEW registered auditor.

Appropriate qualification application form

An individual who wishes to be eligible to count towards the majority control of an audit firm or who a firm wants to appoint as an RI must hold an 'appropriate qualification' (see above), also known as the 'audit qualification' or 'AQ'. Some individuals will have this by virtue of grandfathering arrangements (see chapter 4 of the [Audit Regulations and Guidance](#)). Otherwise, you will need to use this form to apply for the AQ.

If you have any questions about the AQ, including whether you already hold it, please call the post qualification helpline on +44 (0)1908 248 250.

RI application form

An RI is an individual (principal or employee) with an AQ (see above) and a practising certificate who is designated by a registered audit firm to conduct audit work and sign audit reports on behalf of the firm. This designation must be approved by ICAEW and cannot not be transferred between firms.

Audit registration form

A firm that wishes to undertake audit work in the UK and Ireland needs to be audit registered. To be eligible the firm must have at least one RI who is also the audit compliance principal and the majority of voting rights must be held by individuals who hold an AQ and/or audit registered firms. For further information on audit registration, please see our guidance.

If you are an existing audit registered firm making substantial changes – for example, all the members of an existing LLP are to become companies – ICAEW reserves the right to require a new audit application form, but normally no fee would be charged.

In this example, it may also be necessary for some of the corporate members to become registered auditors or audit affiliates for the LLP to continue to meet the eligibility requirements of audit regulation 2.03.

If you are in any doubt about your firm's eligibility, please call the regulatory support team on +44 (0)1908 546 302 or email regulatorysupport@icaew.com.

MAINTAIN YOUR FIRM'S RECORD

You must notify us within 10 business days of any change in circumstances, using the standing data change form and/or mergers and acquisitions form.

FEE SCALES

Any changes you make to your firm may incur further registration fees and you should refer to the current year's fee scale for further information. There are no application fees payable for appointing an RI.

EXAMPLES

The table below provides examples of the typical changes that happen to firms and guidance on which forms to submit. This is not an exhaustive list and if your firm's circumstances do not match any of the scenarios, please contact our regulatory support team on +44 (0)1908 546 302 or email regulatorysupport@icaew.com for guidance.

	Situation	RI form needed?	Affiliate form needed?	Firm application form needed?	Additional comments
1	Firm wishes to be a registered auditor.	Yes, for each person who is to be an RI.	If any principals are individuals or corporate firms who are not members of ICAEW, ICAS, CAI or ACCA, they will require audit affiliate status.	Yes	The audit registration application fee and, if applicable, affiliate application fee(s) must be included with the application.
2	Registered audit firm wants to appoint a new RI.	Yes	If the proposed RI is not a member of ICAEW, ICAS, CAI or ACCA, the individual will need to apply for audit affiliate status. Additionally, the individual will need to satisfy the Audit Registration Committee of similar experience of audit work as required of a member of ICAEW.	No	An application form is needed even if the individual is already an RI in another registered audit firm.
3	Existing registered audit firm changes its legal status; eg, sole practitioner incorporates and becomes a partnership; or partnership becomes an LLP.	Only if new RIs are added at the same time.	Only if new principals join the firm who are not members of ICAEW, ICAS, CAI or ACCA.	Yes. There has been a change of legal status and an application form is needed from the new firm.	No audit registration fee is needed provided the existing firm; a. has paid the current year's audit registration fees; and

					b. will cease to hold audit registration once the new firm's application is approved.
4	Registered audit firm A takes over registered audit firm B.	Only if new RIs are added at the same time.	Only if new principals join the firm who are not members of ICAEW, ICAS, CAI or ACCA.	No	The transferring RIs cannot undertake audit work on behalf of firm A until ICAEW has approved their appointment.
5	Two or more registered audit firms merge.	Only if new RIs are added at the same time. The RIs must not undertake audit work on behalf of the new firm until ICAEW has approved their appointment.	Only if new principals join the firm who are not members of ICAEW, ICAS, CAI or ACCA.	Yes	One or more firms may need to tell ICAEW that they want their existing audit registration to cease. The current year's audit registration fees of the existing firms must have been paid. No fee is due from the merged firm provided one or more of the firms entering into the merger ceases its audit registration at the same time.
6	An employee-RI at an existing audit-registered firm is promoted to a principal of the firm (and wishes to remain an RI).	No	No	No	N/A

OTHER CONSIDERATIONS

Use of description 'Chartered Accountants'

If your firm is applying for audit registration, or adding/removing principals, and describes itself as 'Chartered Accountants' then you will need to ensure your firm complies with the regulations governing the use the description 'Chartered Accountants'.

In particular, if an audit-registered firm that describes itself as 'Chartered Accountants' has principals who are members of the ACCA, while those individuals do not need audit affiliate status under the [Audit Regulations and Guidance](#), they will need general affiliate status under the use of description regulations.

There are also specific requirements if your firm is a parent or subsidiary and wishes to describe itself as a firm of 'Chartered Accountants'.

Please review our [guidance](#) or the [Use of Description Chartered Accountants Regulations](#) for further information.

Money laundering supervision

If your firm is applying for audit registration following a change in its structure, then you need to carefully assess whether your firm meets the definition of an ICAEW member firm set out in the [Principal Bye-laws](#) to ensure your firm is supervised by ICAEW for money laundering purposes.

Please review our [guidance](#) for more information on whether ICAEW is your firm's money laundering supervisor.

Further guidance

If you are still unclear, please call regulatory support on +44 (0)1908 546 302 or email regulatorysupport@icaew.com