**Fit and Proper form for a registered audit firm**

**NB – This form is for an audit registered firm**

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| --- | --- | --- | --- |
| **Firm name:** | Click or tap here to enter text. | | |
| **Compliance Principal:** | Click or tap here to enter text. | | |
| **Name of person completing form** | Click or tap here to enter text. |  |  |
| **If you have any queries please contact:** | Click or tap here to enter text. | | |
|  | | | |

Set out below are the questions that a firm should ask itself to assess its own fit and proper status. The form should be completed annually by the audit compliance principal as evidence of the fit and proper status of the firm. A sole practitioner should answer these questions in a personal capacity as well as for the firm. The answers will be ‘yes’ or ‘no’, but a ‘yes’ will need further explanation

**Financial integrity and reliability**

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| --- | --- | --- | --- | --- |
|  |  | ***Yes / No*** | | |
| 1 | In the last ten years has the firm made any compromise or arrangement with its creditors, or otherwise failed to satisfy creditors in full? If yes, please give details.  *Click or tap here to enter text.* | *Choose an item.* | | |
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|  |  |  |  |
|  |  |  |  |  |
| 2 | In the last ten years has the firm been the subject of any insolvency proceedings? ? If yes, please give details.  *Click or tap here to enter text.*  **Civil liabilities** | *Choose an item.* | | |
|  |  |  |  |
|  |  |  |  |  |
| 3 | 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 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? ? If yes, please give details.  *Click or tap here to enter text.* | *Choose an item.* | | |
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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. | | | |
|  |  |  |  |  |
| 4 | In the last ten years has the firm been:  Convicted by a court of any criminal offence? |  | | |
|  |  | | |
|  | *Choose an item.* | | |
|  |  |  |  |  |
|  | 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? | *Choose an item.* | | |
|  |  |  |  |  |
|  | Refused entry to any professional body or trade association, or decided not to continue with an application? | *Choose an item.* | | |
|  |  |  |  |  |
|  | Reprimanded, warned about future conduct, disciplined or publicly criticised by any professional or regulatory body? | *Choose an item.* | | |
|  |  |  | | |
|  | Made the subject of a court order at the instigation of any professional or regulatory body? | *Choose an item.* | | |
|  |  |  | | |
|  | Investigated on allegations of misconduct or malpractice in connection with its professional or business activities which resulted in a formal complaint being proved but no disciplinary order being made? | *Choose an item.* | | |
|  |  |  | | |
|  | If yes to any of the above, please give details.  *Click or tap here to enter text.* |  | | |

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| --- | --- | --- |
|  | | ***Yes / No*** |
| 5 | Are you currently undergoing any investigation or disciplinary procedures as described in 4 above? If yes, please give details.  *Click or tap here to enter text.* | *Choose an item.* |
|  |  |  |
|  | **Review** |  |
|  | I have considered the answers given above. I am satisfied that the firm is eligible to act as registered auditors.  (Detail below the reasoning behind the above statement where the answer to any of the above questions is `yes'.)  *Click or tap here to enter text.* | *Choose an item.* |

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| --- | --- | --- | --- |
| Signed: | *Click or tap here to enter text.* | Date: | *Click or tap to enter a date.* |

Audit Compliance Principal