



ICAS ATOL REPORTING ACCOUNTANT(S) APPLICATION FORM

Notes on completing the application form

This form is used when a firm wishes to apply for one or more persons to become ATOL Reporting Accountants in the firm.

1. Guidance notes are given at the back of the form. General guidance throughout the form is in italics.
2. If there is inadequate space for an answer, please attach additional sheets and either email or post with your application.
3. References in these notes to the "Regulations" are to the ICAS ATOL Reporting Accountant Regulations.
4. **Section 1 of this form is to be completed and signed by the Firm.**
5. **Section 2 is to be completed and signed by each person in the firm nominating to be appointed as an ATOL Reporting Accountant ('ARA').**
6. If you have any difficulties or questions concerning your application, please contact us at regulatoryauthorisations@icas.com.
7. Please retain a copy of the form for your records. Receipt of your form will be acknowledged by ICAS.

Please email completed form to regulatoryauthorisations@icas.com or send to:

Regulatory Authorisations

ICAS

CA House

21 Haymarket Yards

Edinburgh, EH12 5BH

SECTION 1: TO BE COMPLETED BY FIRM

This application is to be used when a Registered ATOL Reporting Accountant firm or a prospective Registered ATOL Reporting Accountant firm wishes to appoint ATOL Reporting Accountants to the firm.

1.1 Firm Details	
Firm Number (ICAS use only):	
Name and address of ATOL Reporting Accountant firm (including postcode):	
Telephone number:	

1.2 Confirmations & Declarations by Firm (to be completed by ATOL Contact Principal)	
Confirmations	
• We/I confirm that each and every individual named on this application has been: ○ proposed as an ATOL Reporting Accountant by those Principals in the firm named in Section 1 and is a principal or employee in the firm; and ○ is a member or an affiliate of an Approved Professional Body, or if not, has applied to become an ICAS Affiliate; and ○ is a member of an Approved Membership Body and holds a Practising Certificate; and ○ is fit and proper to be an ATOL Reporting Accountant and will comply with the ATOL Reporting Accountant Regulations; and ○ is experienced and competent to conduct ATOL reporting; and ○ has met the ATOL training requirements or will meet the ATOL training requirements, as set out in Regulation 3.6 and as required by the Civil Aviation Authority.	
Declarations	
• We/I acknowledge that each and every ATOL Reporting Accountant applicant is not able to sign an ATOL Annual Reporting Accountants' Report until a formal notification is received from ICAS that the individual has been approved as a registered and designated ARA. • We/I undertake that each and every approved ATOL Reporting Accountant will at all times: ○ comply with the ATOL Reporting Accountant Regulations; and ○ will conduct ATOL reporting work properly and with integrity; and ○ will be allowed to sign ATOL reports in their name on behalf of the firm. • We/I undertake that none of ICAS, its officers, staff, members of its Council, Regulation Board, or Committees, or staff of the Public Disciplinary Scheme can be held liable in damages for anything done or not done in dealing with any of the functions connected with the granting of registration or enforcing the terms and conditions of ATOL registration or the monitoring of compliance with those terms and in any respect, unless the act or omission is shown to have been in bad faith. • We/I undertake that each and every approved ATOL Reporting Accountant will maintain ATOL competence and keep up to date with legislation, regulations and related matters in compliance with the Regulations. • We/I undertake to conduct regular compliance reviews of the ATOL Reporting Accountant's work in compliance with the ATOL Reporting Accountant Regulations.	
I certify that, to the best of my knowledge and belief, the information in, or provided with, these applications is a true and accurate statement of the firm's and the Individuals' circumstances.	
Name in BLOCK CAPITALS:	Date (dd/mm/yyyy):
Signature:	

1.3 Individuals Nominated as ATOL Reporting Accountant(s) (ARAs)

The firm should provide details of each applicant ARA (whether this is a single ARA application or an application for a number of ARAs). Consultants and subcontractors cannot be ARAs.

Name	Office	Membership Body	Member No. of Body (if known)	Date of birth (dd/mm/yyyy)	Principal Employee		PC Held		RI		Section 2 of form completed for ARA and submitted Y/N
					(Tick one)		Yes	No	Yes	No	
					☐	☐	☐	☐	☐	☐	
					☐	☐	☐	☐	☐	☐	
					☐	☐	☐	☐	☐	☐	
					☐	☐	☐	☐	☐	☐	
					☐	☐	☐	☐	☐	☐	

SECTION 2: TO BE COMPLETED BY EACH ATOL REPORTING ACCOUNTANT APPLICANT

2.1 ATOL Reporting Accountant Applicant Details (to be completed by each ARA applicant)

Name of ATOL Reporting Accountant Applicant	
Home address (including post code):	
Home telephone number:	

2.2 Fit and Proper Form (to be completed by each ARA applicant)

The following questions should be answered "Yes" or "No, but a "Yes" answer will need further explanation.

(A) INDIVIDUAL

(Please tick each question)

Financial Integrity and Reliability	YES	NO
In the last ten years has a court, in the United Kingdom or elsewhere, given any judgement against you about a debt?	☐	☐
In the last ten years have you made any compromise arrangement with your creditors?	☐	☐
Have you ever been declared bankrupt or been the subject of a bankruptcy court order in the United Kingdom or elsewhere, or has a bankruptcy petition ever been served on you?	☐	☐
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?	☐	☐
Convictions or Civil Liabilities <i>There is no need to mention offences which are spent for the purposes of the Rehabilitation of Offenders Act 1974 or offences committed before the age of 17 (unless committed in the last ten years) and road traffic offences that did not lead to a disqualification or prison sentence.</i>		
Have you at any time pleaded guilty to or been found guilty of any offence?	☐	☐
If so, give details of the court which convicted you, the offence, the penalty imposed and the date of conviction:		
In the last five years have you, in the United Kingdom or elsewhere, been the subject of any civil action relating to your professional or business activities which has resulted in a finding against you by a court, or a settlement being agreed?	☐	☐
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?	☐	☐

Good Reputation and Character Have you, in the United Kingdom or elsewhere, ever been:	YES	NO
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?	☐	☐
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?	☐	☐
The subject of disciplinary procedures by a professional body or employer resulting in a finding against you?	☐	☐
Refused entry to or excluded from membership of any profession or vocation?	☐	☐
Dismissed from any office (other than as auditor) or employment or requested to resign from any office, employment or partnership?	☐	☐
The subject of a court order at instigation of any regulatory body or any officially appointed enquiry concerned with the regulation of a financial, professional or other business activity?	☐	☐
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?	☐	☐
Are you currently undergoing any investigation or disciplinary procedures as described above?	☐	☐

(B) PREVIOUS FIRMS IN WHICH THE INDIVIDUAL WAS A PRINCIPAL (Please tick each question)
Please use additional sheets if this application is for more than one ARA. Number of additional sheets

In respect of the periods below, has any firm in which you were a principal been subject to any of the following while you were a principal:

Financial Integrity and Reliability	YES	NO
In the last ten years has such firm made any compromise or Arrangement with its creditors, or otherwise failed to satisfy creditors in full?	☐	☐
Civil Liabilities		
In the last five years has such 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 being agreed?	☐	☐
Good Reputation and Character		
In the last ten years, has such firm been:		
refused or restricted in the right to carry on any trade, business or Profession or which a specific licence, registration or other authority is required?	☐	☐
refused entry to any professional body or trade association, or decided not to continue with an application?	☐	☐
reprimanded, warned about future conduct, disciplined or publicly criticised by any professional or regulatory body?	☐	☐
made the subject of a court order at the instigation of any professional or regulatory body?	☐	☐
investigated on allegation of misconduct or malpractice in connection with its professional or business activities that resulted in a formal complaint being proved but no disciplinary order being made?	☐	☐

2.3 Continuing Professional Development and Competence (to be completed by each ARA applicant)

Each applicant must submit the last 2 years CPD records, which should show how you have maintained compliance with ATOL requirements. As ICAS operates CPD on a calendar year basis, you are required to submit CPD records for the calendar years that cover the two years prior to the application, which may span 3 CPD years. You are also required to submit a training plan to cover the next 12 months.

(A)CPD

	YES	NO
Have you submitted copies of your CPD records for the last 24 months & a training plan for the next 12 months?	☐	☐

In submitting your CPD records you may wish to consider the requirements of Regulations (as set out in the ATOL requirements below) and also any additional ATOL-specific CPD. Members should follow the ICAS four-step development programme. This is available by searching 'cpd' at icas.com

(B)Training Requirements

The Civil Aviation Authority ('the CAA') and ICAS requires the following ATOL training to be attended, and guidance to be read, as a minimum. Please confirm whether you have completed this training, and read the guidance, or intend to do so. If you have, as yet, to conduct this training we will follow this up with you to ensure that this is completed.

Training requirements	Completed & reflected in CPD record submitted	Still to be completed – to be confirmed to ICAS, as completed
ATOL requirements		
Read latest version of CAA Guidance Note 10	☐	☐
Read all other guidance issued by CAA, including all relevant guidance on the 'ATOL Reporting Accountant' section of the CAA website	☐	☐
Completed the ATOL holders online training on the CAA website (and completed the assessment) <i>The CAA will provide ICAS with your training assessment results. This module is now available – see the CAA link below.</i>	☐	☐
Completed the ATOL Reporting Accountant online training on the CAA website (and completed the assessment) <i>The CAA will provide ICAS with your training assessment results. This module is still being developed – see the CAA link below.</i>	☐	☐
ICAS		
Read ATOL Reporting Accountant Regulations (available at icas.com search 'ATOL')	☐	☐

The CAA has an email inbox CAA.ARAScheme@caa.co.uk for ARAs to contact the CAA directly by email to apply to do the mandatory CAA training modules. The CAA will require the following information from each ARA:

- Name
- Surname
- Professional Accountancy Body (the body you are applying to for the ARA Scheme)
- Member registration number (for reference to the Professional Accountancy Bodies (PAB))
- Email address.

ICAS will be issuing on-line training in due course and will monitor compliance with any mandatory elements. More information will be provided in due course.

(C) ATOL Reporting Experience (please refer to guidance)

Current Position Held	
Nature of ATOL Reporting Work <i>Including details of current ATOL engagements</i>	
Details of ATOL experience (including as Reporting Accountant and auditor) including hours on each engagement • <i>Details of the years in which experience achieved;</i> • <i>The nature of the clients;</i> • <i>An indication of the size of the clients (e.g. turnover, passenger numbers) & ATOL licence;</i> • <i>Your role in the engagement;</i> • <i>The role of the person to whom you were reporting;</i> • <i>Details of members of the team reporting to you;</i> • <i>Details of your involvement in the planning and completion of the engagements; and</i> • <i>Details of professional judgment exercised (e.g. significant issues, complex accounting issues, ethical situations and judgements).</i>	
Details of any other relevant experience	

Details of any inductions (for new ARAs only)	
Details of how the firm will conduct regular compliance reviews over your work in accordance with the ATOL Reporting Accountant Regulations	

2.4 Confirmations & Declarations by each ARA applicant.

Should this application be approved:

I undertake that I will at all times comply with the Regulations, will exercise the correct authority and will conduct ATOL reporting work properly and with integrity; and	☐
I undertake that none of ICAS, its officers, staff, members of its Council, Regulation Board or Committees, or staff of the Public Disciplinary Scheme can be held liable in damages for anything done or not done in dealing with any of the functions connected with the granting of registration or enforcing the terms and conditions of ATOL Reporting Accountant registration or the monitoring of compliance with those terms and in any respect, unless the act or omission is shown to have been in bad faith; and	☐
I confirm that I will maintain competence and expertise to comply with the regulations, and keep up to date on all relevant legislation, ATOL Guidance Note 10, any standards, regulations or guidance issued by the Civil Aviation Authority, complete all mandatory training, and maintain CPD records; and	☐
I acknowledge that I cannot sign Annual Accountants' Reports as ATOL Reporting Accountant until formal notification is received from ICAS of my approval as a registered and designated ARA.	☐

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.

Name in BLOCK CAPITALS:

Signature:

Date(dd/mm/yyyy):

Data Protection

The personal data requested in this form is being collected to allow ICAS to fulfil its legitimate interest as a professional body and regulator of accountants. It is also required for the performance of tasks which are carried out in the public interest. It will be shared only so far as required to meet these purposes. ICAS is fully committed to handling personal data in accordance with data protection legislation and best data protection practices. Please review our privacy notice for more information:

<https://www.icas.com/privacy>

APPLICATION TO APPOINT AN ATOL REPORTING ACCOUNTANT (ARA) - GUIDANCE NOTES

Under the Regulations, a sub-contractor or a consultant cannot be an ATOL Reporting Accountant. The ARA must be a principal or employee of the registered firm.

Section 1.2 – Confirmations by Firm

- The Regulations requires ATOL Reporting Accountants to be fit and proper to carry out ATOL reporting work. A firm appointing an individual as an ARA must be satisfied, and confirm to ICAS, that the individual is fit and proper.
- If the Committee subsequently finds out about any matters that a firm did not disclose this will be viewed seriously. It could jeopardise the person's ARA status.

Section 2.2 – Fit and Proper

- The Regulations require ATOL Reporting Accountants to be "fit and proper" to carry out ATOL reporting work. An individual who is appointed as an ARA must satisfy ICAS that he/she is fit and proper.
- A 'Yes' answer to any of the questions on this part of the application form will not automatically result in an individual being refused ARA status but you should provide further details, on a separate sheet accompanying your application, to allow the Regulatory Committee to make further enquiries, should they wish to, before reaching a decision.

If the Regulatory Committee subsequently finds out about any matters which were not disclosed this will be viewed very seriously. It could jeopardise the individual's ATOL Reporting Accountant status.

Section 2.3 - Continuing Professional Development and Competence

To carry out ATOL Reporting work an ATOL Reporting Accountant must:

- have reviewed guidance issued by the CAA or industry recognised guidance for ATOL Reporting Accountants;
- have reviewed Guidance Note 10 – Advice for Accountants – issued by the CAA; and
- have successfully completed the CAA ATOL training package (and as updated from time to time) and the ICAS ATOL training package and assessment. *Our current understanding is that there will be two mandatory training packages, one for the ATOL requirements and one for the ATOL Reporting Accountant requirements.*

The CAA has an email inbox CAA.ARAScheme@caa.co.uk for ARAs to contact the CAA directly by email to apply to do the mandatory CAA training modules. The CAA will require the following information from each ARA:

- Name
- Surname
- Professional Accountancy Body (the body you are applying to for the ARA Scheme)
- Member registration number (for reference to the Professional Accountancy Bodies (PAB))
- Email address.

ICAS will be issuing on-line training in due course and will monitor compliance with any mandatory elements. More information will be provided in due course.

Nature of ATOL Reporting Work to be Provided:

Please provide details of the ATOL Reporting engagements you are intending to lead, if appointed as an ARA. This should include an indication of:

- The number of ATOL clients anticipated under your control; and
- The size of ATOL holder, passenger numbers and licensable revenue.

ATOL Reporting Experience

Please provide details of your ATOL reporting experience, this should include (where applicable):

- Details of the years in which ATOL experience achieved;
- The scope of the ATOL reporting carried out;
- An indication of the size of the ATOL holders (e.g. licensable revenue and passenger numbers);
- Your role in the ATOL reporting engagements; and
- Details of members of the team reporting to you.

Other Experience

If you have any other experience or competencies relevant to the ATOL reporting engagements you intend to conduct please provide an explanation.

Insufficient Experience

If the regulatory Committee has any concerns regarding the sufficiency of your ATOL experience, one of two courses of action may be adopted:

- Your application is accepted subject to conditions; or
- Your application is rejected and you will be encouraged to gain further experience before reapplying.

Application Accepted Subject To Conditions

Conditions may be placed on the granting of the ARA status, such as:

- initial assignments as an ARA are to be subject to a hot file review; and/or
- further ATOL training specified by the Committee is undertaken during the forthcoming year; and/or an early monitoring visit.

This course of action is more likely if you work in a firm where there are already other ATOL Reporting Accounts to provide support.

Gain further experience before reapplying

If your application is rejected, you may be asked to gain further experience before reapplying. Further experience may be gained by:

- successful completion of an appropriate training module; and
- mentoring with an ATOL Reporting Accountant (mentoring would involve working with an ARA in order to gain the necessary ATOL experience).

ICAS does not have a list of members who act as mentors - any mentoring arrangement would be between the two members without ICAS involvement. The [CAA will maintain the register of approved ARAs.](#)