

AUDIT AFFILIATE APPLICATION FORM

Notes on completing the application form

This application is for the use of prospective Audit Affiliates.

1. All principals in a firm applying to ICAS for audit registration must be either:
 - members of one of the three Institutes of Chartered Accountants;
 - members of ACCA; or
 - an Affiliate of ICAS.

This form is used where there is a principal in the firm that requires to be an Affiliate. An application form is required for each Affiliate applicant.

2. General guidance throughout the form is in italics.
3. Please complete the application form in BLOCK CAPITALS.
4. If there is inadequate space for an answer, please attach additional sheets.
5. If you have any questions concerning the completion of this form, please contact the Regulatory Authorisations Department at regulatoryauthorisations@icas.com.

Please email the completed form to regulatoryauthorisations@icas.org.uk or send to:

Regulatory Authorisations
ICAS
CA House, 21 Haymarket Yards
EDINBURGH
EH12 5BH

Data Protection

The personal data requested in this form is being collected to allow ICAS to fulfil its legitimate interests 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 policy for more information: <https://www.icas.com/privacy>.

1. Firm Details	
Firm Name:	
Firm Number (if known):	
Address	
Post Code	
Telephone Number:	
Email:	

2. Applicant Details	
Title (e.g. Mr/Mrs/Miss/Ms)	
Name:	
Date of birth (DD/MM/YY)	
Home Address:	
Home Post Code:	
Home Telephone Number:	
Email:	

3. Previous Approval					
Has ICAS granted this person Affiliate or Regulated Non Member status on a previous occasion (e.g. for DPB or Audit)?		Yes	☐	No	☐
If Yes please provide the following information:					
Previous Firm Name					
Period of status (if known):		From: (dd/mm/yy) To: (dd/mm/yy)			

4. Fit and Proper

Applicants for approval are required to demonstrate that they are a "fit and proper" individual. The following questions should be answered 'yes' or 'no', but a 'yes' answer will need further explanation.. If necessary please provide the information on a separate sheet.

Financial Integrity and Reliability

YES

NO

- (1) In the last ten years has a court, in the United Kingdom or elsewhere, given any judgement against you about a debt? ☐ ☐
- (2) In the last ten years have you made any compromise arrangement with your creditors? ☐ ☐
- (3) 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? ☐ ☐
- (4) 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

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.

- (5) 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.
- (6) 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? ☐ ☐
- (7) 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

- (8) Have you, in the United Kingdom or elsewhere, ever 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? ☐ ☐
 - 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? ☐ ☐
 - reprimanded, excluded, disciplined or publicly criticised by any professional body which you belong to or have belonged to? ☐ ☐

- 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?
- (9) Are you currently undergoing any investigation or disciplinary procedures as described in 8 above?

☐☐☐☐☐☐☐☐☐☐

5. Appropriate Qualification

Please complete this section if you hold an 'appropriate qualification' as defined by Section 1219 of the Companies Act 2006.

Recognition as an Affiliate does not permit an individual to be responsible for an audit or sign an audit report unless he/she holds an 'Appropriate Qualification' and applies to become a 'Responsible Individual' with ICAS.

A Qualified Individual must hold an "appropriate qualification" in terms of the Companies Act 2006, article 34 of the Companies (Northern Ireland) Order 1990, or section 187 of the Companies Act 1990 of the Republic of Ireland, and must satisfy the Audit Registration Committee of similar experience of audit work as would be required of a member of ICAS.

(Please tick one)

(1) I hold an appropriate qualification by virtue of one of the following:

(a) a recognised professional qualification obtained in the UK

☐

Please specify the qualification _____

and the date the qualification was granted _____

(b) an approved overseas qualification plus any additional examination passes specified by the Secretary of State

☐

Please specify the qualification _____

Name and address of the body awarding the qualification:

Name _____

Address _____

Date of examinations passed (dd/mm/yyyy): ____/____/____

(c) (i) authorisation on 31 December 1989 by the Secretary of State under s389(1)(b) of the Companies Act 1985

☐

(ii) if (i) applies, was authorisation granted under s13(1) of the Companies Act 1967?

☐

(d) under the transitional arrangements of s31(4) of the Companies Act 1989

☐

Please give details _____

6. Additional Details *To be completed by all applicants.*

I enclose a copy of my *curriculum vitae*. (Applicants who are seeking recognition as having an 'appropriate qualification' should provide details of practical audit experience)

(Please tick)

☐**7. Declarations**

The declaration should be signed by the two most senior ICAS CA principals in the firm. If there are only two principals in the applicant's firm, of whom one is the applicant, confirmation shall be provided by the CA principal and also by another member of ICAS who is not an employee of the firm.

We confirm that, in our opinion, the applicant is fit and proper to be granted Affiliate status with ICAS.

Declaration One:

Name:	
Firm name:	
Address:	
Member Body:	
Membership Number:	
I have known the applicant for:	Years
Signature:	
Date:	

Declaration Two:

Name:	
Firm name:	
Address:	
Member Body:	
Membership Number:	
I have known the applicant for:	Years
Signature:	
Date:	

8. Fees

Please do not make any payment until we have confirmed your application has been approved. Please tick one of the following to indicate how payment of the application fee will be made.

- ☐ I will arrange BACS payment directly to the following bank account, with my name and "Audit Affiliate Application" in the transaction reference field:

Bank name: Royal Bank of Scotland

Sort code: 83-51-00

Account code: 10633841

Account name: The Institute of Chartered Accountants of Scotland

OR

- ☐ I will send a cheque made payable to ICAS.

OR

- ☐ I am already an Affiliate of ICAS.

9. Application and Undertakings

I, (insert full name) _____ hereby apply to the Council to be recognised as an Affiliate of ICAS under the ICAS Rules.

I certify that the details provided in this application are correct

I know of no reason why there should be any doubts as regards my being a fit and proper person to be an Affiliate of ICAS.

I undertake that, if accepted as an Affiliate, I will comply with the Royal Charters, Rules and Regulations which at the time of acceptance, or thereafter, are in force. In particular, I will:

- (1) observe and uphold the ethical and professional standards of ICAS;
- (2) perform faithfully and promptly any service that I am retained or employed to undertake in my professional capacity; and
- (3) provide promptly and willingly all such information and assistance as I am able, if asked to do so by ICAS in pursuance of its duties.

The Affiliate will comply with any such other requirements as Council shall determine; and

The Affiliate will accept to be regulated by ICAS and to remain liable thereafter to pay promptly on demand any monies payable to ICAS including but not limited to any fee, subscriptions, levies, fines or other penalty or reimbursement in accordance with any scheme of compensation.

I understand that I shall not be entitled to call myself a Chartered Accountant and that recognition does not confer any rights, acknowledgements, status or designatory letters on an Affiliate or entitle an Affiliate to be publicly represented as having such.

I acknowledge that, if recognised as an Affiliate, I shall be subject to the disciplinary processes of ICAS for any failure to comply with its Rules or Regulations.

Signature: _____ Date: _____