

**RESPONSIBLE INDIVIDUAL(S)**

**LOCAL AUDIT KEY AUDIT PARTNER(S) APPLICATION FORM**

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| **Notes on completing the application form** |
| This form is used when a firm wishes to apply for one or more persons to become:   * Responsible Individuals (RIs) in the firm for company audit and/ other audits under the Audit Regulations & Guidance; and/or * Key Audit Partners (KAPs) for Local Audit under the Local Audit Regulations (and the Local Audit & Accountability Act 2014 (‘the 2014 Act’).   If your firm already has ICAS audit registration and you are now re-organising the firm or changing its legal status you may not need to complete this form for existing RI/KAPs, depending on the circumstances. Please contact the Regulatory Authorisations department on the number below for advice.   1. Guidance notes are given at the back of the form. General guidance throughout the form is in italics. 2. **Section 1 of this form is to be completed and signed by the Firm. This section should specify, for each person, whether either RI status or KAP status or both are being applied for.** 3. **Section 2 is to be completed and signed by each person the firm is nominating to be appointed as an RI/KAP.** 4. Each RI applicant who:  * has not been an RI before; or * has been an RI, but not in the last three months, or * has been an RI but has not had any audit clients in the last 12 months;   will require to complete an additional *Audit Experience Form*.   1. Each Local Audit Key Audit Partner (KAP) applicant will require to complete an additional *Local Audit Experience Form*. 2. Please submit the application, and any additional documents, by email to [regulatoryauthorisations@icas.com](mailto:regulatoryauthorisations@icas.com) or submit by post to Regulatory Authorisations at the address below. 3. If you have any difficulties or questions concerning your application, please contact the Regulatory Authorisations Department (0131 347 0282 or email at above address) for advice. This may avoid delays in dealing with your application. 4. Please retain a copy of the forms for record. Receipt of your forms will be acknowledged by ICAS.   Regulatory Authorisations  ICAS  CA House  21 Haymarket Yards  Edinburgh, EH12 5BH |

**SECTION 1: TO BE COMPLETED BY FIRM**

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| **1.1 Firm Details** | |
| Firm Number (*ICAS use only*): |  |
| Name and address of audit firm (*including postcode*): |  |
| Telephone number: |  |

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| **1.2 Confirmations & Declarations by Firm (to be completed by Audit Compliance Principal)** |
| **Confirmations**   * We/I confirm that each and every individual named on this application:   + has been proposed as a Responsible Individual/ Key Audit Partner by those Principals in the firm named in Section 1; and   + for company audit work, the RI applicant is a member of a Recognised Qualifying Body, holds a Practising Certificate and holds an appropriate audit qualification; or   + for Local Audit work, the Key Audit Partner either:     - is a member of a Recognised Qualifying Body, holds a Practising Certificate, holds an appropriate audit qualification and has achieved the supervised practical training requirements required by the Financial Reporting Council; or     - holds an appropriate audit qualification as approved by the Secretary of State; or     - is a qualified EEA (European Economic Area) auditor and has passed an aptitude test and is an ICAS Affiliate.   + is fit and proper to be a Responsible Individual/Key Audit Partner;   + has met the experience, post qualification experience \*\* and competence requirements as set out in the Audit Regulations/Local Audit Regulations as appropriate;   + is competent to conduct the engagement lead role/s applied for, has adequate knowlegde of the regulatory and reporting requirements and sufficient practical experiene to undertake audit engagements effectively.   **Declarations**   * We/I acknowledge that each and every Responsible Individual/Key Audit Partner applicant is not able to act as a Responsible Individual/Key Audit Partner until a formal notification is received from ICAS; * We/I acknowledge that each and every applicant will only be responsible for:   + Local Audits if they have applied to be a Key Audit Partner; and   + Company/other audits if they have applied to be a Responsible Individual. * We/I undertake that each and every approved Responsible Individual/Key Audit Partner will complete the firm’s RI/KAP induction procedures. * We/I undertake that each and every approved Responsible Individual/Key Audit Partner will at all times:   + comply with the Audit Regulations/Local Audit Regulations as appropriate; and   + will be able to exercise the correct authority and will conduct audit work properly and with integrity; and   + will be allowed to sign audit reports in their name on behalf of the firm. * We/I undertake that the firm will monitor and confirm on an annual basis that the Responsible Individual/Key Audit Partner continues to comply with the ICAS Audit Regulations & Guidance and the Local Audit Regulations, as appropriate and professional competency requirements; * 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 audit 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 * We/I undertake that each and every approved Responsible Individual/Key Audit Partner will maintain audit competence for the engagement lead roles they undertake and keep up to date on audit and financial reporting standards, legislation, regulations and related matters in compliance with International Education Standard 8 and will maintain CPD records.   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:  Signature:  *\*Practical Training Requirements: For applicants who have neither:*   * *completed the necessary period of supervised practical training for the recognised professional qualification either in company audit or local public audit work, nor* * *acted as an Engagement Lead in respect of local audit under the arrangements prior to those in the 2014 Act,*   *they must have completed a minimum of 3 years’ supervised practical training in audit and accountancy, of which at least 6 months must be in local public audit, and at least 1 year in local public audit and similar audit work. The training must have been completed in a training office recognised by an RQB and the training record must be fully documented.*  *\*\*Post qualification experience: at least 2 years post qualification experience of local public audit and/or of similar audit work in a supervisory role which includes responsibility for significant judgements in the audit of the historical financial information of local public bodies. That experience must have been obtained within the previous six years.* |

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| **1.3 Individuals Nominated as Responsible Individuals (RIs) and Local Audit Key Audit Partners (KAPs)**  *The firm should provide the details for each applicant (whether this is a single RI/KAP application or an application for a number of RIs/KAPs). Consultants and subcontractors cannot be RIs/KAPs. Please identify which status (RI or KAP) each applicant is applying for and what status, if any, is already held.* | | | | | | | | | | | | | | | | | | | |
| Name | Applying for RI or Key Audit Partner  Please tick  RI KAP | | Already have RI/KAP status?  Please tick  RI KAP | | Office | Member  Body | Member  No. of Body  (if known) | Date of birth  (dd/mm/yy) | Principal | Employee | PC Held  **√** | | Audit Qualification  or EEA Auditor?  State which  AQ EEA | | Audit  Qualifying  Body/EEA Body | If EEA auditor has aptitude test been  Passed?  Yes No | | Year  Audit Qual | Section  2 of form completed for RI and submitted  Y/N |
| (Tick one) | | Yes | No |
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**SECTION 2: TO BE COMPLETED BY EACH APPLICANT RESPONSIBLE INDIVIDUAL/KEY AUDIT PARTNER**

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| **2.1 Applicant Responsible Individual/ Key Audit Partner Details (to be completed by each RI/KAP applicant)** | |
| Name of Applicant Responsible Individual/Key Audit Partner: |  |
| Home address (including post code): |  |
| Home telephone number: |  |
| Are you applying as an RI for company and other audit work? Yes  No  *(Under the Audit Regulations & Guidance)*  *If ‘Yes’ please complete Section 2.1A below*  Are you applying as Local Audit Key Audit Partner? Yes  No  *(Under the Local Audit Regulations)*  *If ‘Yes’ please complete Section 2.1B below*  *If you have answered ‘Yes’ to both questions, please complete both sections* | |
| **2.1A Responsible Individual Application** | |
| Have you been an RI before? Yes  No  If NO, please complete the *Audit Experience Form.*  If YES, please complete these further questions:  Have you been an RI in the last three months? Yes  No  Have you had audit clients in the last 12 months? Yes  No    If you have answered No to either of the above please complete the *Audit Experience Form*  If you have answered Yes to all three questions the *Audit Experience Form* is not required.  Please tick to confirm you have completed the *Audit Experience Form, if required* | |
| **2.1B Local Audit Key Audit Partner Application** | |
| Please tick to confirm you have completed the *Local Audit Experience Form* | |

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| **2.2 Current and Previous Responsible Individual /Key Audit Partner Roles**  *If you are currently an RI/KAP or have been one in the past please provide details below for each firm in which you are/have been an RI/KAP* | | | | | |
| Firm Name | Firm No. (if known) | Firm’s Supervisory Body | Period as Responsible Individual/  Key Audit Partner | | Reason for Ceasing as Responsible Individual/Key Audit Partner  *(if applicable)* |
| From  (mm/yy) | To  (mm/yy) |
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| *Firm’s Supervisory Body: Please indicate which body regulated the firm in which you were a Responsible Individual by using the abbreviation ICAS, ICAEW, ICAI, ACCA or AAPA. If it was another supervisory body then please supply full name.* | | | | | |

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| **2.3 Other Audit Registered Bodies** |
| Do you have an Audit Registration in any country Yes  No  other than the UK?  If “Yes” please supply:  Country:       Name of Registering Body:  Registration number:  (Please give details of other registered firms by which employed or associated as principal) |

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| **2.4 Fit and Proper Form (to be completed by each RI 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** | | 1. In the last ten years has a court, in the United Kingdom or elsewhere, given any judgement against you about a debt? |  |  | | 1. In the last ten years have you made any compromise arrangement with your creditors? |  |  | | 1. 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? |  |  | | 1. 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.* | | | | 1. 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: |  |  | | 1. 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? |  |  | | 1. 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** | | | | 1. 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 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? |  |  | | 1. Are you currently undergoing any investigation or disciplinary procedures as described in 8 above? |  |  | | |
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| **(B) PREVIOUS FIRMS IN WHICH THE INDIVIDUAL WAS A PRINCIPAL** (*Please tick each question)* | |
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| 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** | | 1. 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** | | | | 1. 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: |  |  | | 1. 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? |  |  | | 1. Refused entry to any professional body or trade association, or decided not to continue with an application? |  |  | | 1. Reprimanded, warned about future conduct, disciplined or publicly criticised by any professional or regulatory body? |  |  | | 1. Made the subject of a court order at the instigation of any professional or regulatory body? |  |  | | 1. 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 made? |  |  | | |
| **2.5 Continuing Professional Development (to be completed by each RI/KAP applicant)**  *Each applicant must include the last 2 years CPD records with their application (by email or in hard copy)* | |
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| Are you including copies of your last 2 years CPD records with your application? Yes  No  *This should cover the 24 months immediately prior to the application (which may span more than 2 CPD years)*  *In submitting your CPD records you may wish to refer to the ICAS Guidance on Local Audit Continuing Professional Development (CPD).* | |

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| **2.6 Confirmations & Declarations by each RI/KAP applicant***.* | | |
| Should this application be approved: | | |
| 1. I undertake that, as an RI/KAP, I will at all times comply with the Audit Regulations & Local Audit Regulations, will exercise the correct authority and will conduct audit work properly and with integrity; and | |  |
| 1. 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 audit 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 |  | |
| 1. I confirm that I will maintain audit competence in order to conduct my role as engagement lead on my audits and keep up to date on audit and financial reporting standards, legislation, regulations and related matters in compliance with International Education Standard 8 and will maintain CPD records; and |  | |
| 1. I acknowledge that I cannot act as a Responsible Individual/Key Audit Partner until formal notification is received from ICAS of my approval as an RI/Key Audit Partner. |  | |
| 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/yy): | | |
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| Data Protection Act 1998 ICAS takes data protection very seriously. The personal data is being collected in order to process this application. Data may be supplied to the public Audit Register. Information may also be passed within ICAS and to suitable referees to enable ICAS to perform its functions as a Recognised Supervisory Body and as a professional body. If you require further information on ICAS’s data protection please contact the Data Protection Controller, ICAS, 21 Haymarket Yards, Edinburgh, EH12 5BH. |

**APPLICATION TO APPOINT A RESPONSIBLE INDIVIDUAL (RI) - GUIDANCE NOTES**

Under the Audit Regulations and the Local Audit Regulations, a sub-contractor or a consultant cannot be a Responsible Individual or Key Audit Partner.

**Section 1.2 – Confirmations by Firm**

1. The Act requires auditors to be fit and proper to carry out audit work. A firm appointing an individual as a RI/KAP must be satisfied, and confirm to ICAS, that the individual is fit and proper. If a firm has any doubts about the fit and proper status of any of its principals or employees, it should contact the Regulatory Authorisations Department (+44 (0) 131 347 0282) for advice.

If the Audit Registration Committee subsequently finds out about any matters that a firm did not disclose this will be viewed seriously. It could jeopardise the person’s Responsible Individual/Key Audit Partner status.

1. Competence, experience and post qualification requirements also require to be met by all applicants as set out in the relevant Audit Regulations & Local Audit Regulations.

**Section 1.3: Individuals nominated as RIs and Local Audit KAPs**

**Audit Qualifying Body**

Please indicate from which Recognised Qualifying Body (RQB), ICAS, ICAEW, ICAI, ACCA, AIA, CIPFA (for Local Audit only) the individual derives his or her ‘appropriate qualification’ as defined by the Act.

If the applicant holds an appropriate qualification by virtue of the Secretary of State (for Local Audit) the Secretary of State should be noted. If the applicant is an EEA auditor (i.e. an individual who holds a qualification to audit accounts under the laws of a member state of the European Economic Area other than the UK or Ireland) then this should be noted. Confirmation will be required that aptitude tests have been passed.

For audit work covered by the Audit Regulations & Guidance a person who was a member of one of the three Institutes or the Association of Chartered Certified Accountants on both 31 December 1989 and 30 September 1991 holds an appropriate qualification. For a person admitted to membership after 31 December 1989, different arrangements apply. Please contact the Regulatory Authorisations Department of ICAS (0131 347 0282) if you have any queries on your status.

**Year Audit Qualified**

For a principal or employee who was a member of one of RQBs on 31 December 1989, please insert 1989. In other cases please indicate the year in which the appropriate qualification was granted. Please note, this section asks for the year the audit qualification was awarded, not the year in which a member qualified as a CA.

**Section 2.1: Applicant RI/KAP Details**

* Section 2.1 requires to be completed by all applicants.
* Section 2.1A requires to be completed for each applicant applying as a Responsible Individual (RI) under the Audit Regulations & Guidance.
* Section 2.1B requires to be completed for each applicant applying as a Local Audit Key Audit Partner (KAP) under the Local Audit Regulations.

**Section 2.2 Current and Previous RI/KAP Roles**

Each applicant requires to set out the details of their current/past authorisations if they hold currently or have held in the past RI/KAP status.

For example, if a current RI is applying for KAP status, the details of their RI status should be included in 2.2.

**Section 2.3**

This section only requires to be completed if the applicant holds audit registration in another country outside the UK and Ireland.

**Section 2.4 – Fit and Proper**

1. The Act requires auditors to be “fit and proper” to carry out audit work. An individual who is appointed as an RI/KAP must satisfy ICAS that he/she is fit and proper.
2. If you have any doubts about your fit and proper status, you should contact the Regulatory Authorisations Department (0131 347 0282) for advice.
3. A ‘Yes’ answer to any of the questions on this part of the application form will not automatically result in an individual being refused RI/KAP status but you should provide further details, on a separate sheet, to allow the Audit Registration Committee to make further enquiries, should they wish to, before reaching a decision.

If the Audit Registration Committee subsequently finds out about any matters which were not disclosed this will be viewed very seriously. It could jeopardise the individual’s Responsible Individual/Key Audit Partner status.