LOCAL AUDIT EXPERIENCE FORM

Notes on completing this form

When do you have to complete this form?
If you are applying to become a Key Audit Partner for Local Audit work.

Why do you have to complete this form?
We have a responsibility under the Local Audit & Accountability Act 2014 (‘the 2014 Act’) and Local Audit Regulations to only approve those individuals in a local audit firm that can take on the role of an Engagement Lead and who:
- hold an audit qualification for local audit;
- have an appropriate level of competence to carry out local public audits.

We require to refer to the FRC Guidance to Recognised Supervisory Bodies on the approval of Engagement Leads for local public audit.

Local Audit Qualification/Supervised Practical Training
We will require details of your audit qualification and the date you qualified. We also require confirmation whether you have completed the supervised practical training requirements in company audit or local audit work. If not, and you have been grandfathered in to your audit qualification due to your prior experience, please provide details of your period as an engagement lead.

Current Position Held:
Please provide a description of your current employment position. This should include a description of the nature of the role, the level of seniority held and who you report to. You should explain how long you have held this position for.

Audit Hours
Please provide a breakdown of your audit hours in the past 24 months, detailing specifically hours spent on Local Audits.

Nature of Audit Work to be Provided:
Please detail the Local Audits you are intending to lead, if appointed as a Key Audit Partner (KAP). This should include an indication of:
- The number of the audit clients anticipated under your control to start with;
- The nature of audit clients i.e. the types of local public bodies;
- Any particularly specialist or complex clients.

Details of post qualification experience and in what years
You are required to demonstrate at least 2 years post qualification experience in Local Audit work, or similar audit work, and should provide details of this experience and when this was obtained. You are required to demonstrate that you have held a supervisory role and have been responsible for significant judgements in relation to this work.

Similar audit work means other public sector audit work. For example audits of Foundation Trusts, Central Government, of other publicly funded bodies, or equivalent audit work elsewhere in the public sector, including in other parts of the UK.

The details of your audit experience should include:
- Details of the years in which audit experience achieved;
- The nature of the clients (e.g. nature of organisation, types of activities etc.);
- The scope of the audits (e.g. Local Audits, statutory under the Companies Act);
- An indication of the size of the clients (e.g. turnover or gross assets, according to the nature of the client);
• Your role in the audits;
• The role of the person to whom you were reporting;
• Details of members of the audit team reporting to you;
• Details of your involvement in the planning and completion of the audits; and
• Details of professional judgment exercised by you during the audits, discussions held, and conclusions reached (e.g., significant audit issues, potential modifications to audit report, complex accounting issues, ethical situations and judgements).

Other Experience
If you have any other experience or competencies relevant to the audit services you intend to conduct please provide an explanation.

Nature of Any Induction:
Please provide details of any induction, mentoring or training procedures that you will be undertaking within your firm, as a new Key Audit Partner, if your Key Audit Partner application is granted.

Insufficient Experience
If the Audit Registration Committee has any concerns regarding the sufficiency of your audit 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 Key Audit Partner status, such as:
• initial assignments as a Key Audit Partner are to be subject to a hot file review; and/or
• further audit training specified by the Audit Registration 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 that has an audit registration and where there are already other Key Audit Partners able to provide support.

Gain further experience before reapplying
If your application is rejected, you may be asked to gain further experience before reapplying.

Should you wish assistance or to discuss the application please contact Regulatory Authorisations on 0131 347 0282 or email regulatoryauthorisations@icas.com.

Please send the Local Audit Experience Form along with your Responsible Individual/Key Audit Partner Application Form by email to regulatoryauthorisations@icas.com or by post to:
Regulatory Authorisations
ICAS
CA House
21 Haymarket Yards
Edinburgh EH12 5BH

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 Joint 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.
1. **Key Audit Partner Applicant Details**

<table>
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<tr>
<th>Applicant Name:</th>
<th>Firm Name:</th>
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2. **Local Audit Qualification**

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<tr>
<th>Audit Qualification Body:</th>
<th>Date of qualification (DD/MM/YY):</th>
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<td></td>
<td>Yes ☐ No ☐</td>
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If European Economic Area auditor has the aptitude test been passed?

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<th>If yes please provide details and date:</th>
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<tbody>
<tr>
<td>No ☐</td>
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3. **Supervised Practical Training: to be completed** by Recognised Qualifying Body Members (ICAS, ICAEW, CAI, ACCA, AIA and CIPFA)

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<th>Have you completed the supervised practical training requirements either in company audit or local audit work for your audit qualification?</th>
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<td>Yes ☐ No ☐</td>
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This will also be confirmed directly with your membership body. If yes, please go to Section 4.

If No have you acted as an Engagement Lead in respect of local audits under the arrangements prior to those in the 2014 Act?

| Yes ☐ No ☐ |

If Yes, how many years have you been an Engagement Lead?

| years |

If yes, please go to Section 4 after indicating the no. of years. If no, please go to next question.

If No, have you:

- completed a minimum of 3 years’ supervised practical training in audit and accountancy; and of which at least 6 months must be in Local Audit, and at least 1 year in local audit and similar audit work?

| Yes ☐ No ☐ |
- If yes, was this training completed in a training office recognised by an RQB

- If yes, was the training record fully documented.

*We will contact your RQB to confirm this information.*

### 4. Practical Experience: to be completed by all applicants

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<th>Current Position Held:</th>
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<th>Audit Hours in Past 24 Months (please indicate the hours on Local Audit engagements and on other public sector engagements):</th>
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**Nature of Audit Work to be Provided:**

**Please indicate:**

- the no. of years; &
- details of your post qualification experience you have obtained in Local Audit work and/or similar audit work *in a supervisory role* (includes responsibility for significant judgements).

You require to demonstrate the attainment of at least 2 years post qualification experience of Local Audit and/or of similar audit work.
Please also indicate in what years this experience was obtained

*The experience must have been obtained within the previous 6 years.*

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<th>Other Experience:</th>
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<th>Nature of Any Induction:</th>
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### 5. Declaration

To be signed by the applicant applying for Local Audit Key Audit Partner status:

I certify that the details provided below in this Audit Experience form are correct.

Signature:  
Date: