

Application for local audit affiliate status

To ensure we have all the information we need to process your application, please ensure you are completing the latest version of this form. The most up to date version is linked from icaew.com/regulatoryapplications, or please email regulatorysupport@icaew.com for a copy.

We aim to provide a decision on your application as soon as possible. This is usually within 8-12 weeks of receiving a fully completed application form and all supporting documentation.

INDIVIDUAL APPLICANTS

If your firm includes principals who are not:

- a member of ICAEW, ICAS, CAI or ACCA; or
- a local auditor or a registered auditor; or
- an affiliate under:
 - the Audit Regulations;
 - DPB (Investment Business) Handbook;
 - Insolvency Regulations;
 - Probate Regulations; or
 - Regulations governing the use of the description 'Chartered Accountants' and general affiliates

The principals must be a local audit affiliate under the Local Audit Regulations.

Additionally, if an employee, who is to be designated as a key audit partner (KAP), is not a member of ICAEW, ICAS, CAI or the ACCA the person must be either an affiliate under:

- the Audit Regulations;
- DPB (Investment Business) Handbook;
- Insolvency Regulations;
- Probate Regulations; or
- Regulations governing the use of the description 'Chartered Accountants' and general affiliates; or
- a local audit affiliate under the Local Audit Regulations.

Please submit an application form for each individual who is to become an affiliate.

Please fill in this form electronically, using the TAB key to move from one answer to the next. The relevant sections can be signed with a digital signature.

Please note that all signatures and Letters of Good Standing (LOGS) need to be dated within the last three months. If, at the stage of approval of the application, the signature was added more than three months ago, we will require the form to be resigned and/or a new LOGS to be provided.

Then send it as an email attachment to regulatorysupport@icaew.com

If you have any questions as you're filling in the form, please call +44 (0)1908 546 302.

1 FIRM DETAILS

Firm name

Firm number **C0**

Office number **ICAEW use. L0**

or location if number not known

2 DETAILS OF KEY AUDIT PARTNER (KAP) APPLYING FOR LOCAL AFFILIATE STATUS

ICAEW use. A/

KAP applying

Title (eg, MR, Mrs, Dr)

Surname of KAP

First names of KAP

Date of birth of KAP

Home address of
KAP or firm address

Postcode/zipcode

Home phone

Email (we will set up
access to icaew.com
using this email
address)

Date individual
became, or will
become, a KAP
in the firm

3 PREVIOUS AFFILIATE STATUS

Has ICAEW granted affiliate status to this person or body on a previous occasion, eg, as an audit or DPB affiliate?

YES

NO

If 'YES', please give details of the firm in which they were a principal and the dates they were an affiliate.

Name of previous
firm

Number of previous
firm (if known) **C0**

Number of current
firm (if known) **C0**

Affiliate number (if
known) (seven digits)

From to

4 FIT AND PROPER

Applicants for affiliate status are required to demonstrate that they are 'fit and proper'.

Please answer the following questions and, if necessary, provide additional information in a covering letter or on a separate sheet. In the case of a corporate applicant, the answers should be in respect of each shareholder, director or member.

Financial integrity and reliability

- | | | |
|--|-----|----|
| a. Have you, within the last 10 years, in the UK or elsewhere, failed to satisfy any debt adjudged due and payable by you as a judgment debtor under an order of a court in the UK or elsewhere, or made any compromise arrangement with your creditors? | YES | NO |
| If 'YES', please give details. | | |
| b. Have you been the subject of a bankruptcy order by a court in the UK or elsewhere, or has a bankruptcy order petition ever been served on you? | YES | NO |
| If 'YES', please give details. | | |
| c. Have you ever made an assignment for the benefit of creditors or made any arrangement for the payment of a composition to creditors? | YES | NO |
| If 'YES', please give details. | | |
-

Convictions or civil liabilities

- | | | |
|---|-----|----|
| d. Have you at any time pleaded guilty to or been found guilty of any offences? | YES | NO |
| If 'YES', please give details. | | |
| e. Have you, within the last five years in the UK or elsewhere, been party to any civil action which has resulted in a finding against you by a court, or a settlement being agreed, in respect of any matter relating to your professional or business activities? | YES | NO |
| If 'YES', please give details. | | |
| f. 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? | YES | NO |
| If 'YES', please give details. | | |

Good reputation and character

- | | | |
|---|-----|----|
| g. Have you, in the UK 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?
If 'YES', please give details. | YES | NO |
| h. Have you, in the UK or elsewhere, ever been the subject of an investigation into allegations of misconduct or malpractice in connection with your professional activities?
If 'YES', please give details. | YES | NO |
| i. Have you, in the UK or elsewhere, ever been the subject of disciplinary procedures resulting in an adverse finding?
If 'YES', please give details. | YES | NO |
| j. Have you, in the UK or elsewhere, ever been censured, admonished, reprimanded, excluded, otherwise disciplined or publicly criticised by any professional body to which you belong or have belonged?
If 'YES', please give details. | YES | NO |
| k. Have you, in the UK or elsewhere, ever been refused entry to or excluded from membership of any profession or vocation?
If 'YES', please give details. | YES | NO |
| l. Have you, in the UK or elsewhere, ever been dismissed or asked to resign from any office (other than as auditor) or employment or asked to resign from a partnership?
If 'YES', please give details. | YES | NO |
| m. Have you, in the UK or elsewhere, ever been censured, disciplined, or publicly criticised by, or made the subject of a court order at the instigation of any regulatory authority, or any officially appointed enquiry, or any other body concerned with the regulation of a financial, professional or other business activity?
If 'YES', please give details. | YES | NO |
| n. Are you currently undergoing investigation or disciplinary procedure as described in h, i or j?
If 'YES', please give details. | YES | NO |

5 AFFILIATE APPLICANTS WHO ALREADY HOLD AN APPROPRIATE QUALIFICATION

Please complete either section A or B below if you hold an 'appropriate qualification' as defined by Schedule 5, Section 4 of the Local Audit and Accountability Act.

A

I hold an appropriate qualification obtained in the UK

Name of
qualification

Date gained

B

I hold an approved overseas qualification and any additional examination passes specified by the Secretary of State

Name of
qualification

Details of
examinations passed

Name of
awarding body

Address of
awarding body

Postcode/zipcode

6 DECLARATION BY TWO CHARTERED ACCOUNTANTS

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

We confirm that, in our opinion, the applicant is a fit and proper person to be granted affiliate status with ICAEW.

First referee

Name

Firm name

Member body ICAEW ICAS CAI

Membership number Date of qualification

I have known the applicant for years

Signature

Date

Second referee

Name

Firm name

Member body ICAEW ICAS CAI

Membership number Date of qualification

I have known the applicant for years

Signature

Date

7 APPLICANT'S CONFIRMATIONS AND UNDERTAKINGS

I hereby apply to the Council to be accepted as an affiliate of ICAEW under ICAEW's Local Audit Regulations.

I certify that the details provided in this application are correct.

I know of no reason why there should be any doubts regarding my being a fit and proper person to be an affiliate of ICAEW. (Please read carefully Section A of the additional notes concerning circumstances in which an individual would be unlikely to be regarded as a fit and proper person.)

I undertake that, if accepted as an affiliate, I will comply with the Royal Charter, bye-laws and regulations which, at the time of acceptance and thereafter, are in force.

In particular, I will:

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

I understand that I will not be entitled to call myself a chartered accountant and that affiliate status 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 accepted as an affiliate, I shall be subject to the disciplinary processes of ICAEW for any failure to comply with its bye-laws or regulations, or to fulfil the undertakings in this application

Print full name of KAP
or KAP representing
the body

Signature

Date

8 ADDITIONAL NOTES

A

Applicants must give full details of the circumstances involved if they have, at any time:

- been bankrupt or the subject of a deed of arrangement or a scheme or composition relating to their financial affairs;
- had an order made against them by ICAEW or another professional body on disciplinary grounds;
- been removed for misconduct from the office of liquidator, trustee, administrative receiver, administrator or supervisor of a voluntary arrangement;
- been the subject of a disqualification order under the Company Director Disqualification Act 1986 or under the Insolvency Act 1985 or 1986;
- been found to have knowingly and wilfully, in relation to the conduct of insolvencies as an office holder or potential office holder, infringed the requirements of the Companies Act 1985 or Insolvency Acts 1985 or 1986, the Bankrupt Act 1914 or the Bankrupt (Scotland) Act 1985;
- been convicted of an indictable offence; or
- been the subject of a successful claim for negligence in the conduct of their professional work.

Failure to disclose any reasons which could cast doubt (including, but not exclusively) the examples above on an applicant's 'fit and proper' status, would in itself be grounds for refusal of an application.

B

The Royal Charter, bye-laws, Local Audit Regulations and Guidance, and Code of Ethics are published at [icaew.com/regulations](https://www.icaew.com/regulations). The Local Audit Regulations and Guidance should be held by the audit compliance partner in your firm.

Please make sure you have signed this application and email it to:
regulatorysupport@icaew.com

Or post it to:
Regulatory Support
ICAEW, Metropolitan House
321 Avebury Boulevard
Milton Keynes
MK9 2FZ UK
T +44 (0)1908 546 302

USING YOUR PERSONAL INFORMATION

We will treat your personal information in accordance with data protection legislation. We will use your information to carry out our responsibilities as a regulator and as a professional body. We may, either as required by law or to carry out those responsibilities, share your personal information to comply with the requirements of government departments, agencies and regulators. Where necessary, we may transfer your information outside the UK or European Economic Area (EEA) eg, to one of our offices. These countries may not have similar data protection laws to the UK so, if we do transfer your information, we will take the necessary steps to ensure that your privacy rights are still protected. For more information about our data protection policy, please go to [icaew.com/dataprotection](https://www.icaew.com/dataprotection)