Application for responsible individual status - Ireland (for existing UK RIs)

## INTRODUCTION

This form is for a firm registered (or registering) with ICAEW to carry out audits of Irish entities, that wishes to appoint a new responsible individual (RI).

**The new RI must already be an existing, active RI registered with ICAEW to conduct UK audit work.** If the individual is not already an active RI registered with ICAEW, then they should complete the Application for responsible individual (RI) status – Ireland (full application) form.

The individual to be appointed must not act as an Irish RI until the firm has received formal notification from ICAEW that this application has been approved.

The Audit Registration Committee (ARC) expects an applicant to have recent, relevant and sufficient Irish audit experience at a suitably senior level of authority to demonstrate that they are competent to sign audit reports on Irish entities.

## HOW TO COMPLETE THIS APPLICATION FORM

* The audit compliance principal (ACP) should complete section 1 and sign section 9 on behalf of the firm applying to appoint a new Irish RI.
* The individual to be appointed as an Irish RI should complete sections 2 – 8 and sign section 10.
* In this form, the ‘Act’ refers to the Irish Companies Act 2014.
* Please fill in this form using Word and email your completed electronic copy to us together with a scanned copy of the signed declarations in sections 9 and 10 to [regulatorysupport@icaew.com](mailto:regulatorysupport@icaew.com).
* If you have any questions as you are filling in the form, please call +44 (0)1908 546 302.

## POINTS TO NOTE

In some circumstances, ICAEW staff will not have the delegated authority to make a decision on an Irish RI application and it will therefore have to be referred to the ARC to consider. This could result in conditions and/or restrictions being placed on the granting of Irish RI status.

If you are a member of more than one professional body, it is your responsibility to ensure that you comply with the rules of each body particularly in relation to practising certificate requirements and ongoing eligibility.

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| 1. INDIVIDUAL TO BE APPOINTED AS A RESPONSIBLE INDIVIDUAL (TO BE COMPLETED BY THE APPLICANT) | |
| **Under the Audit Regulations, a subcontractor or a consultant cannot be an Irish RI.**  **Appropriate qualification**: please indicate whether you have obtained your ‘appropriate qualification’ as defined by the Act from ICAEW, ICAS, CAI, or ACCA. If you are not sure whether you hold an appropriate qualification and need more information, please visit [icaew.com/aq](http://www.icaew.com/aq) or call +44 (0)1908 248 028.  **Date appropriate qualification granted**: for principals or employees who were members of ICAEW, ICAS or CAI on 31 December 1989, please write 1989. Otherwise, please give the date the appropriate qualification was gained.  **Contact information**: We will correspond with you and the firm using the postal and/or email addresses we already hold on our database. If there have been any recent changes to your addresses and/or contact details, please provide updated details in a covering email/letter when submitting this application. | |
| Name |  |
| Name to be displayed on the [audit register](https://search.cro.ie/auditors/default.aspx) and the name used to sign audit reports. For example: John Smith (but not J Smith) |  |
| List all your professional bodies – ICAEW, ICAS, CAI, ACCA, CIPFA, CIMA, CIOT, AAT, IPA, Other – specify |  |
| ICAEW member number (if known) |  |
| Date of birth |  |
| Confirm whether you are a principal or employee in the firm | Choose an item. |
| Do you hold a practising certificate? | Choose an item. |
| Confirm which body granted your appropriate qualification (audit qualification) | Choose an item. |

**Sections 2 – 7 to be completed by the individual to be appointed as an Irish RI**

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| 1. INTERNATIONAL EDUCATION STANDARD (IES) 8, PROFESSIONAL COMPETENCE FOR ENGAGEMENT PARTNERS RESPONSIBLE FOR AUDITS OF FINANCIAL STATEMENTS (REVISED) | |
| Under IES 8, professional accountants performing the role of an engagement partner responsible for audits of financial statements are required to undertake CPD that develops and maintains the professional competence required for this role. In considering your application for Irish RI status, we will assess your record of CPD carried out in the last 24 months together with your experience in acting as an RI of Irish statutory audit engagements against the competencies required under IES 8. We may ask you to provide more information.  If you cannot provide evidence that you have met the IES 8 competencies specific to the audits of Irish entities your application may not be successful, or may only be approved subject to conditions.  Please confirm that: | |
| You meet the specific competencies required of an engagement partner responsible for audits of Irish financial statements as set out in IES 8 | Choose an item. |
| If your application for Irish RI status is approved, you will continue to meet these competencies through your ongoing CPD training plan. | Choose an item. |

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| 1. MAINTAINING COMPETENCE | |
| Have you completed CPD which is relevant to statutory audit in Ireland in the 24 months prior to this application? | Choose an item. |
| How many hours of CPD which is relevant to statutory audit in Ireland have you completed in the past 24 months? |  |
| On a separate sheet, please provide details of the CPD you have undertaken that is relevant to statutory audit in Ireland in the past 24 months.  You should cover the following:   * Description of the activity, in particular how it related to Irish audit work * Who it was provided by * When the activity took place * How many hours of CPD were gained from the activity | |

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| 1. CURRENT ROLE AND RESPONSIBILITIES |
| Please provide full details of your current employment position, nature of your role, leadership and management responsibilities and how long you have been in this role |
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| 1. EXISTING STATUS AS A RESPONSIBLE INDIVIDUAL | | | | |
| Please confirm you are currently an active RI under the UK Audit Regulations and Guidance | | | Choose an item. | |
| How many Irish statutory audits are in your current client portfolio? | | |  | |
| How many Irish audit reports have you signed as an RI in the last 24 months? | | |  | |
| How many total chargeable hours did you carry out in each of the last two years on Irish statutory audit work? (Year 1 = last 12 months; Year 2 = months 13-24) | Year 1 |  | Year 2 |  |

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| 1. IRISH AUDIT ENGAGEMENT EXPERIENCE |
| For ICAEW to properly consider your application you must provide evidence to demonstrate that you have recent, relevant and sufficient audit experience to be competent to conduct Irish statutory audit work. Using the following table, please give details of each Irish statutory audit where you have been the RI in the past 24 months. If you provide less than five examples, explain why in section 7. Please ensure that the examples cover a range of dates across the last 24 months. We may ask you to provide further information or additional examples to help us assess your experience.  Your examples should demonstrate that you have achieved the learning outcomes set out in IES 8 that are specifically relevant to the audits of Irish entities. These cover, but are not limited to, technical competence in:   * financial accounting and reporting * business environment * taxation * business laws and regulations   The information should be in date order (most recent first). Continue on a separate sheet if necessary. |

|  | * **Firm name** * **Your title** * **Date when experience was gained** | * **Client name** * **Industry** | * **Scope of the audit** * **Year-end date** | * **Total chargeable hours on this audit by:** * **the firm; and** * **the RI** | * **Turnover of the audited entity** | * **Net assets / (liabilities) of the audited entity** | * **Details of which IES 8 competency areas specific to the audits of Irish companies were achieved on this audit, with supporting narrative. You should tailor your narrative to only cover Irish-specific matters across the following areas:**   B – financial accounting and reporting  D – business environment  E – taxation  G – business laws and regulations |
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| 1. OTHER INFORMATION AND EXPERIENCE |
| Please provide any other information which you think is relevant to your application for Irish RI status and which can demonstrate that you have recent, relevant and sufficient audit experience to be competent to conduct Irish audit work.  This is particularly important if you can only provide limited evidence of recent, practical audit experience in section 6 of this appendix. If you have given less than five examples in section 6 of this form, please explain why here: |
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| 1. FIT AND PROPER |
| * The Act requires auditors to be ‘fit and proper’ to carry out audit work. Individuals who are appointed as Irish RIs must satisfy ICAEW that they are fit and proper. * If you have any doubts about your fit and proper status, please call +44 (0)1908 546 302 for advice. * If you answer ‘Yes’ to any of the questions in this section of the application form, you will not automatically be refused Irish RI status. The ARC may, however, wish to make further enquiries before reaching a decision. * If the ARC subsequently finds out about any matters which you did not disclose this will be viewed very seriously. It could jeopardise your Irish RI status.   Please answer the following questions: |

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| 8a QUESTIONS (a — i). Apply to the RI applicant. | |
| **Financial integrity and reliability** | |
| 1. 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 judgement – debtor under an order of a court in the UK or elsewhere? | Choose an item. |
| 1. Have you, within the last 10 years, made any compromise with your creditors or otherwise failed to satisfy creditors in full? | Choose an item. |
| 1. Have you ever been declared bankrupt or been the subject of a bankruptcy court order in the UK, Ireland or elsewhere, or has a bankruptcy petition ever been served on you? | Choose an item. |
| 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? | Choose an item. |
| **Convictions and civil liabilities** | |
| 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 date of conviction. | Choose an item. |
| 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? | Choose an item. |
| 1. In the last five years have you been the subject of any civil action relating to your professional or business activities which has resulted in a judgement or finding against you by a court, or a settlement (other than a settlement consisting only of the dismissal by consent of a claim against it and the payment of its costs) being agreed? | Choose an item. |
| **Good reputation and character**  **Note**: There is no need to mention offences which are spent for the purposes of the Rehabilitation of Offenders Act 1974, similar legislation in Ireland, offences committed before the age of 17 (unless committed within the last 10 years) or road traffic offences that did not lead to a prison sentence. | |
| 1. In the last 10 years have you 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? | Choose an item. |
| * 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? | Choose an item. |
| * the subject of disciplinary procedures by a professional body or employer resulting in a finding against you? | Choose an item. |
| * reprimanded, warned about future conduct, disciplined or publicly criticised by any professional or regulatory body? | Choose an item. |
| * refused entry to or excluded from membership of any profession or vocation? | Choose an item. |
| * dismissed from any office (other than as auditor) or employment or requested to resign from any office, employment or firm? | Choose an item. |
| * 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? | Choose an item. |
| * the subject of a court order at the instigation of any regulatory body, or any officially appointed enquiry concerned with the regulation of a financial, professional or other business activity? | Choose an item. |
| 1. Are you currently undergoing any investigation or disciplinary procedures as described above? | Choose an item. |

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| 8b QUESTIONS (j — o). Apply to the previous firms in which the RI applicant was a principal. | |
| 1. Have you previously been a principal in a firm? If so, please complete questions k–o | Choose an item. |
| **Financial integrity and reliability** | |
| 1. In the last 10 years did any such previous firm make any compromise or arrangement with its creditors, or otherwise fail to satisfy creditors in full? | Choose an item. |
| 1. In the last 10 years was any such previous firm the subject of any insolvency proceedings? | Choose an item. |
| **Civil liabilities** | |
| 1. In the last five years was any such previous firm the subject of any civil action relating to its professional or business activities which resulted in a judgement or finding against it by a court, or a settlement (other than a settlement consisting only of the dismissal by consent of a claim against it and the payment of its costs) being agreed? | Choose an item. |
| **Good reputation and character**  **Note**: There is no need to mention offences which are spent for the purposes of the Rehabilitation of Offenders Act 1974, or similar legislation in Ireland, or (in the case of a firm which is a sole practice) offences committed by an individual before the age of 17 (unless committed within the last 10 years) or road traffic offences that did not lead to a prison sentence. | |
| 1. In the last 10 years, was any such previous firm: |  |
| * convicted by a court of any criminal offence? | Choose an item. |
| * 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? | Choose an item. |
| * refused entry to any professional body or trade association, or decided not to continue with an application? | Choose an item. |
| * reprimanded, warned about future conduct, disciplined or publicly criticised by any professional or regulatory body? | Choose an item. |
| * made the subject of a court order at the instigation of any professional or regulatory body? | Choose an item. |
| * investigated on allegation of misconduct or malpractice in connection with its professional or business activities that resulted in a formal complaint being provided but no disciplinary order being made? | Choose an item. |
| 1. Is any such previous firm currently undergoing any investigation or disciplinary procedures as described above? | Choose an item. |

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| 1. SIGNATURE AND CONFIRMATION OF AUDIT COMPLIANCE PRINCIPAL | |
| * The Act requires auditors to be ‘fit and proper’ to carry out Irish audit work. A firm appointing an individual as an Irish RI must be satisfied, and confirm to ICAEW, that the individual is fit and proper. * If a firm has any doubts about the fit and proper status of the individual to be appointed, please call +44 (0)1908 546 302 for advice. * A ‘Yes’ answer to any of the questions in section 8 will not automatically result in an individual being refused Irish RI status. The ARC may, however, wish to make further enquiries before reaching a decision. * If the ARC subsequently finds out about any matters which a firm or the individual did not disclose, this will be viewed very seriously. It could jeopardise the individual’s RI status.   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 the firm’s and the individual’s circumstances. I confirm that the individual named in this application:   * has been proposed as an Irish RI by me in my capacity as ACP of the firm whose name is given in section 1; * is competent to conduct Irish audit work under AR 3.17 and AR 3.17A; * has met, and will continue to meet, all the competencies required under IES 8 in respect of Irish statutory audit work; * is required by the firm, when undertaking audit work, to plan and control such work; * will be allowed to sign audit reports in the name of the firm; * is fit and proper to be an Irish RI; and * will not act as an Irish RI until the firm has received formal notification from ICAEW that this application has been approved.   If this application is approved, I undertake that the individual will, at all times, be required to comply with the Audit Regulations.  I understand that none of ICAEW, its officers, staff, members of its Council or committees, or a monitoring unit or the competent authority or its staff, can be held liable in damages for anything done or not done in dealing with any of the functions connected with registration under the Act or under the Audit Regulations or enforcing the terms of either or the monitoring of compliance with these regulations in any respect, unless the act or omission is shown to have been in bad faith. | |
| Signature of Audit Compliance Principal |  |
| Name |  |
| Date |  |

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| 1. SIGNATURE AND CONFIRMATION OF THE INDIVIDUAL TO BE APPOINTED | |
| 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. I confirm that I have met, and will continue to meet, all the competencies required under IES 8.  If this application is approved:   * I agree to be bound by the Audit Regulations. * I agree to be bound by the procedures rules and guidance, as may be issued from time to time by the competent authority, as defined in the Audit Regulations, in the exercise of its statutory functions   I understand that, if I leave this firm, my Irish RI status ceases. If I join another firm to be an Irish RI, I will need to submit a fresh application.  I understand that none of ICAEW, its officers, staff, members of its Council or committees or a monitoring unit or competent authority or its staff, can be held liable in damages for anything done or not done in dealing with any of the functions connected with registration under the Act or under the Audit Regulations or enforcing the terms of either or the monitoring of compliance with these regulations in any respect, unless the act or omission is shown to have been in bad faith. | |
| Signature of individual to be appointed |  |
| Name |  |
| Date |  |

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| Now return your signed and completed form with any additional sheets to:  [regulatorysupport@icaew.com](mailto:regulatorysupport@icaew.com)  If you prefer to submit a hard-copy of this application, please print all pages and send a copy to:  Regulatory Support  ICAEW  Metropolitan House  321 Avebury Boulevard  Milton Keynes  MK9 2FZ  UK |  | 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 European Economic Area (EEA) eg, to one of our offices. These countries may not have similar data protection laws to the EEA 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](http://www.icaew.com/dataprotection) |

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