



Application for Registration of a Non Audit Firm

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Please study Byelaw 13, Practice & Audit Regulations before completion of this form. They are available to download at www.cpaireland.ie.

Note 1: Return of this form with all sections completed as appropriate is necessary at least 8 weeks in advance of commencement of the firm.

Note 2: This must be completed by the proposed Compliance Principal of any Firm applying for Registration from CPA.

SECTION 1: FIRM DETAILS

Full legal name of firm:

Trading name of firm if applicable:

Compliance Partner/Principal/Director:

Qualifications:

	Principal/Partner/Director Details*	<i>Tick as Appropriate</i>		Practising certificate holder Yes/No	% Holding	% Voting rights
		CPA Member	Affiliated Partner*			
1.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Yes <input type="checkbox"/> No		
2.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Yes <input type="checkbox"/> No		
3.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Yes <input type="checkbox"/> No		
4.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Yes <input type="checkbox"/> No		

*The Registration Committee may register a firm which is a partnership or a body corporate only if the committee is satisfied that each partner/director is either a member of the Institute or an affiliated partner. If each partner/director has equal voting rights, at least 51% of the partners must be practising certificate holders.

SECTION 1A: SHAREHOLDERS OF A CORPORATE PRACTICE

Yes No

Shareholders of a Corporate Practice

	Shareholder 1	Shareholder 2	Shareholder 3
Shareholders Name			
Address Line 1 :			
Address Line 2 :			
Address Line 3:			
Is a practising certificate held?			
Number of shares: % of shareholding: % of total voting rights:			
Date shares acquired:			
Director, Employee or other:			
Qualification:			

**Address of Firm
(Head Office)**

**Branch Address
if any**

Telephone

Fax:

Email:

Website of Firm:

SECTION 2: DETAILS OF FEE INCOME

THIS PAGE MUST BE COMPLETED IN FULL - INCOMPLETE RETURNS WILL BE RETURNED

State as accurately as possible.

	(a) Annual fees for the past year (including those paid to sub-contractors) payable by clients (if practice is newly established, state estimated fees for forthcoming year) in respect of:	(b) Number of clients in each category	(c) The percentage of each figure applicable to work for clients in the following territories:		
			ROI %	UK %	Elsewhere (specify)
	€				
Preparation of accounts (i.e. non-audit services) for Limited entities (including audit exempt companies)					
Preparation of accounts for Unincorporated entities					
Taxation					
Examination of business & company accounts (i) of public companies (ii) of other clients					
Insolvency, liquidation and receiverships					
Executorships and trusteeships					
Management consultancy (give details)					
Investment Intermediary Services, Insurance Agent/Broker (i) Commission (ii) Fees					
Work for merchant banks, finance houses, hire purchase and credit sales organisations and any other concerns providing finance other than building societies					
All other work (give details)					
Total Practice income from all sources: €		Total no. of clients:			
Total annual fees for past year €		Estimated for forthcoming year €			
State largest fee earned from one client or group of related clients €					

SECTION 3: PROFESSIONAL INDEMNITY INSURANCE DETAILS

PRACTICE INSURED

Full Legal Name of Practice insured: _____

Trading Name if applicable: _____

INSURER

Name of Insurance Company: _____

Policy Number: _____

Period to be covered by policy (DD/MM/YYYY):

From: _____ To: _____

COVER DETAILS:

Indemnity Limit:* € _____ Excess/Deductible Amount: € _____

Does your indemnity limit apply on an each and every claim basis? Yes No

If no, please supply full details of basis of indemnity:

Retroactive Date (if any): _____

COMPOUND FIRMS

Does your policy extend to provide cover for any other firm? Yes No

If yes, state name and address: _____

THIS SECTION TO BE COMPLETED BY INSURANCE BROKER/UNDERWRITER BROKER/INSURER'S CONFIRMATION	
I/We confirm that: (a) I/We have arranged/issued the policy to which this Certificate refers. (b) The 'Proposal Form Details' given overleaf match the information submitted to insurers. (c) The policy is underwritten by an authorised insurer in the state. (d) The policy wording complies with the PII Regulations of the Institute.	
Name of insured practice:	_____
Broker/Insurer's Stamp:	<div style="border: 1px solid black; width: 100%; height: 100%;"></div>
Brokers/Insurer's Signature:	_____
Name (Block Capitals):	_____

* The minimum annual limit of indemnity, for any one claim, shall be the higher of two and one half times the gross fee income of the practice for its last financial year, and in the case of a sole practitioner, €70,000 or in any other case €130,000. An upper limit of €1,500,000 is acceptable.

SECTION 4: CONTINUITY OF PRACTICE

I confirm that I have made formal provision for the continuity of my Practice.

(Tick as appropriate)

I am a member of a partnership as described above

OR

I have a continuity of practice agreement in place with:

(ANOTHER PRACTISING CERTIFICATE HOLDER)

(Tick as appropriate)

I attach a copy herewith

OR

Agreements submitted previously

SECTION 5: PREVIOUS REGISTRATIONS

Have your firm ever applied to another Recognised/Prescribed Accountancy Body for registration?

Yes

No

If yes, please state:

Name of Recognised Accountancy Body:

Date of Application:

Result of Application:

If your application was unsuccessful, please give details:

SECTION 6: LEGAL STATUS OF ENTITY

1. Legal status of entity (please tick as appropriate):

Corporate entity

Sole Practitioner

Partnership

Other – specify:

The following to be completed by corporate entities only (Question 2 – 6):

2. Type of Company (the type of company set up should be clear from the company's Memorandum and Articles)

Please tick:

Public limited company

Private company limited by shares

Company limited by guarantee and not having a share capital

Company limited by guarantee with a share capital

Unlimited company

3. Company registration details – Ireland:

Date of incorporation:

Company (CRO) registration number:

4. Registered Office address (if different from section 1 above)

5. CPA must be satisfied that where the proposed holder of authorisation is a body corporate, the body corporate is not being wound up. Please confirm that no such proceedings are currently being undertaken or considered.

I declare that the applicant for authorisation, being a body corporate, is not being wound up nor are any such proceedings currently under consideration. Yes No

If this is not the case please provide further details:

6. In circumstances where there are directors/shareholders in the firm who are not Practising certificate holders please attach a copy of the shareholder agreement.

Attached: Yes No

Other Comments: Yes No

SECTION 7: ANTI-MONEY LAUNDERING

I confirm that I will comply with the requirements of relevant anti-money laundering legislation and regulations, including that:

- a) my firm has a nominated officer to take responsibility for compliance.
- b) there are procedures in place to gather and retain evidence of the identification of all clients.
- c) principals and staff in my practice receive appropriate and up to date AML training.
- d) ongoing compliance monitoring is carried out.

FORMAL APPLICATION FOR REGISTRATION OF A NON-AUDIT FIRM

To the Registration Committee of the Institute of Certified Public Accountants in Ireland, I hereby apply to register the following firm as a non- Audit Firm:

Name of Firm:

I warrant that I have truthfully and fully answered the questions in this application.

As compliance principal for the firm, I declare the following:

The firm agrees to be bound by Bye-laws 1-14 inclusive and will ensure that the firm complies with these Bye-laws 1-14 inclusive at all times.

The firm will deal with the Institute in an open and co-operative manner and inform the Institute promptly about anything concerning the Firm that these Bye-laws 1-14 inclusive requires.

The firm confirms that appropriate procedures are in place to ensure that all principals, responsible individuals, affiliate partners are fit and proper persons and have complied with their CPD obligations.

The firm confirms that the ownership and control of this firm is in accordance with the Bye Law 13, Practice and Audit Regulations.

The firm confirms that all partners/directors and others responsible for work will comply with CPA's Code of Ethics, especially in connection with the proper conduct of public practice, integrity and independence.

The firm confirms that this firm has professional indemnity insurance (PII) or other appropriate arrangements as required by the Bye Law 9 Professional Indemnity Insurance and undertake that the firm will continue to maintain PII in accordance with Bye Law 9.

I acknowledge that none of the Institute, its officers, staff, members of its Council or Committees can be held liable in damages for anything done or not done in dealing with registration under the Acts or under these Bye-laws 1-14 inclusive or enforcing the terms of either or the monitoring of compliance with these Bye-laws 1-14 inclusive in any respect, unless the act or omission is shown to have been in bad faith.

I hereby authorise the Institute of Certified Public Accountants in Ireland to take up such references and make such enquiries as are necessary to consider this application. Please note that the Registration Committee may conduct regulator to regulator checks with other Recognised Accountancy Bodies.

Signature:

Date:

Name (BLOCK CAPITALS):

CHECKLIST FOR REGISTRATION AS A NON-AUDIT FIRM

- 1) Please ensure that all sections of this application form are complete, provide any additional sheets where applicable and application is signed.
- 2) Provision of shareholding/shareholders/voting rights agreement for Corporate Firms.
- 3) Provision of other office's details if applicable.
- 4) Provision of evidence that all activities of the firm are covered by the firm's professional indemnity insurance policy. By Law 9 - Professional Indemnity Insurance regulations apply in that the policy is underwritten by an authorised insurer who complies with the Professional Indemnity Insurance Regulations of CPA Ireland.
- 5) Provision of additional affiliate forms if applicable.
- 6) Provision of Continuity of Practice arrangements.

DATA PROTECTION

The Institute of Certified Public Accountants in Ireland (CPA Ireland) will use the information contained in this form together with any other information otherwise furnished by you or by other third parties for the purposes of processing this application; managing and administering your membership; and generally for the performance by the Institute of its regulatory, supervisory and statutory functions, as more fully described in the Institute's [Privacy Policy](https://cpaireland.ie/Privacy-Policy) which explains your rights in relation to your personal data. You acknowledge you have read and understand the <https://cpaireland.ie/Privacy-Policy>



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