



Application for Responsible Individual Status

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Senior staff members of Audit Firms regulated by the Institute of Certified Public Accountants may become Responsible Individuals, which will allow them to take responsibility for audit work including the signing of audit reports. To be eligible to act as a Responsible Individual, an individual must hold a practising certificate with audit qualification from their membership body. If granted Responsible Individual status, such individual will be subject to Bye Law 13, Practice and Audit Regulations and Bye Law 8, CPD of the Institute and the Code Ethics. The fee payable on application will cover the first year's subscription. An application for a practising certificate must be made separately. This application relates to appointment as a responsible individual in an audit firm regulated by CPA Ireland.

SECTION 1: PERSONAL INFORMATION

| | | | |
|-------------------------|-------|---------------------|-------|
| Full Name: | _____ | Title: | _____ |
| Date of Birth: | _____ | | |
| Membership No. | _____ | Date of Membership: | _____ |
| Qualification | _____ | | |
| Contact Postal Address: | _____ | | |
| | _____ | | |
| Email Address: | _____ | | |
| Telephone No. | _____ | | |

SECTION 2: QUALIFICATIONS

Please list any additional qualifications you hold:

Do you hold a Practising Certificate from a Recognised Accountancy Body? Yes No

With Audit Qualification to meet the requirements of Section 1472, Companies Act 2014 Yes No

If yes, please state name of Recognised Accountancy Body:

Please attach a copy of your current Practising Certificate (if not from CPA) (Please note that we will contact your membership body to confirm your current status)

SECTION 3: AUDIT FIRM

Firm Name:

Your Title/Job Description:

Head Office Address:

Tel No.:

Fax No.:

Email:

Address of your Office:

(if different from above)

Tel No.:

Fax No.:

Email:

Name of Audit Compliance Principal:

SECTION 4: FIT & PROPER ASSESSMENT

Please complete the following questionnaire.
If you answer YES to any of the questions, please give full details on a separate sheet.
The answer will be YES or NO but a YES will need further explanation.

FINANCIAL INTEGRITY AND RELIABILITY

1. In the last ten years has a court in Ireland or elsewhere, given any judgement against you about a debt? Yes No
2. In the last ten years have you made any compromise arrangement with your creditors? Yes No
3. Have you ever been declared bankrupt or been the subject of a bankruptcy court order in Ireland or elsewhere, or has a bankruptcy petition ever been served on you? Yes No
4. 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? Yes No

CONVICTIONS OR CIVIL LIABILITIES

Note: *There is no need to mention offences which are spent for the purpose of the Rehabilitation of Offenders Act 1974 or offences committed before the age of 17 (unless committed within the last 10 years) and road traffic offences that did not lead to disqualification or prison sentence.*

5. 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. Yes No
6. In the last five years have you, in Ireland 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? Yes No
7. 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

GOOD REPUTATION AND CHARACTER

8. Have you in the Republic of Ireland, 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? Yes No
 - 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? Yes No
 - the subject of disciplinary procedures by a professional body or employer resulting in a finding against you? Yes No
 - reprimanded, excluded, disciplined or publicly criticised by any professional body which you belong to or have belonged to? Yes No
 - refused entry to or excluded from Membership of any profession or vocation? Yes No
 - dismissed from any office (other than as Auditor) or employment or requested to resign from any office, employment or partnership? Yes No

▪ 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? Yes No

▪ 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? Yes No

9. Are you currently undergoing any investigation or disciplinary procedures as described in 8 above or are you the subject of any condition imposed by another Regulator e.g. a hot file review condition? Yes No

Please provide further explanation on Fit & Proper matters where a “Yes” response is declared.

SECTION 5: CPD

Please outline below details of your auditing CPD in the previous 12 months;

A minimum of 8hrs structured auditing CPD is required to have been completed in the last 12 months. You should also review your CPD to ensure that you comply the Companies Act 2014.

| | |
|-------------------------------------|--|
| Name of Course(s) 1. 2. 3. | |
| Dates 1. 2. 3. | |
| Number of Hours 1. 2. 3. | |

Please also complete the confirmations below;

I confirm that I have made an adequate CPD return for the most recent year to the Recognised Accountancy Body from whom I hold a current practising certificate with audit qualification.

Yes No

I confirm that if granted authorisation as statutory auditor I agree to take part in appropriate programmes of continuing education in order to maintain my theoretical knowledge, professional skills and values, including, in particular, in relation to auditing, at a sufficiently high level in accordance with Section 1489 Companies Act 2014.

Yes No

SECTION 6: AUDIT EXPERIENCE

I confirm I have:

- (a) Completed a minimum of **three years training** working under the direct supervision of a Statutory Auditor in accordance with [Schedule 19 of the Companies Act 2014](#), **at least two of which is post admission to membership of CPA or another recognised accountancy body**. A substantial part of such practical training was in statutory audit work and **at least forty weeks** of such practical training was completed post admission to membership in statutory audit, supervised by a statutory auditor or an audit firm.

Yes No

- (b) **For non-CPA members who are not also making an application for a Practising Certificate with Audit Qualification to CPA Ireland, please outline the following details of your audit experience;**

Please outline below your audit experience obtained in the last two years;

Name and address of employer:

Employer 1:

Period of employment – from _____ to _____

Employer 2

Period of employment – from _____ to _____

Please append additional sheets where necessary

Name of supervising statutory auditors:

Employer 1

Employer 2

Nature of audit client types in terms of industries/sectors:

Indication of size of clients in terms of turnover or gross assets (an overview will suffice):

Details of your role on the audit engagement team for these clients:

Details of your involvement in the planning, completion and execution of the audits:

Approximate time spent in audit (in terms of number of weeks) on an annual basis for the previous two years:

SECTION 7: CONFIRMATION BY COMPLIANCE PRINCIPAL

Please complete this section in circumstances where you propose to sign audit reports on behalf of a firm either as a partner in the firm or as an employee.

To be completed by the current compliance principal in the firm;

I confirm that the individual named in this application will be authorised to sign audit reports in his/her name on behalf of the firm conditional upon approval by the relevant Recognised Accountancy Body. To the best of my knowledge I confirm that the information contained in this form is a true and accurate statement of the applicant's circumstances. I confirm that for the periods outlined in Section 6 of the application, during which time I was the supervising auditor, I was at all times during this period a statutory auditor in accordance with law.

Signature of Compliance Principal:

Date:

Name (BLOCK CAPITALS):

Professional body:

DECLARATION: RESPONSIBLE INDIVIDUAL

I warrant, that as long as I remain a Responsible Individual of an Audit Firm regulated by the Institute of Certified Public Accountants in Ireland, I will comply with the Practice and Audit Regulations of the Institute made from time to time by the Council. I have read the Practice and Audit Regulations and the Code of Ethics (available on the CPA website at www.cpaireland.ie) and understand the obligations imposed on me by them. I agree to observe and uphold the CPA Code of Ethics and to provide CPA Ireland with all the information it requires.

I confirm that I will comply with CPA's Code of Ethics, especially in connection with the proper conduct of public practice, integrity and independence and CPA's Guidance document on Procedures for Changes in Professional Appointments.

I am aware of my obligations under the Institute's Professional Indemnity Insurance and Continuing Professional Development, Byelaw 8.

I agree to be bound by the procedures, rules and guidance, as may be issued from time to time by IAASA in the exercise of its Statutory Functions.

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

In the context of applying for statutory auditor status the following confirmations also apply:

I confirm that the information in this application is an accurate reflection of relevant audit experience carried out to the competency levels indicated by me.

I confirm that if granted authorisation as statutory auditor I agree to take part in appropriate programmes of continuing education in order to maintain my theoretical knowledge, professional skills and values, including, in particular, in relation to auditing, at a sufficiently high level in accordance with Section 1489 Companies Act 2014.

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

I confirm that I will be upon approval a responsible individual and employee of the firm (I am not a principal or partner/director of any other firm). I do not hold professional indemnity insurance in my own right. I undertake not to engage in public practice in my own name and will supply details of professional indemnity insurance arrangements.

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

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 OF ATTACHMENTS

The following items must be attached with your application:

- Application Fee / Annual Subscription €224.
- A reference from a Practising Member of the Institute of Certified Public Accountants in Ireland or another recognised accountancy body.
- Further explanation on Fit & Proper matters where a Yes response is declared.
- Qualification Certificates – Practising Certificate and Audit Qualification (if not a member of CPA).
- Completed Audit Qualification and Training information form if applicable (for CPA members who are also applying for a Practising Certificate with Audit Qualification).
- Provision of evidence that your activities are covered by the firm's professional indemnity insurance policy.

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](#) which explains your rights in relation to your personal data.



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