



Application for a Practising Certificate

Membership Number:

Application for a Practising Certificate

SECTION 1: PERSONAL INFORMATION

Full Name:	_____	Title:	_____
Membership No:	_____	Date of Membership:	_____
Date of Birth	_____	Telephone No:	_____
Contact Postal Address:	_____ _____		
Contact Email Address:	_____ _____		

SECTION 2: AREAS OF AUTHORISATION

I wish to be registered by the Institute of Certified Public Accountants in Ireland to: *(tick as appropriate)*

- engage in Public Practice – non audit work only
- act as a Principal / Partner / Responsible Individual in an Audit Firm

If you have ticked this do you:

- a) wish to set up a new audit firm
- b) become a partner in an existing audit firm
- c) act as a Responsible Individual in an audit firm
- d) wish to transfer audit registration from another Recognised Accountancy Body

SECTION 3: SIGNATURE

I confirm that the information contained in this application is accurate and complete to the best of my knowledge and belief.

Signature: _____

Date: _____

SECTION 4: PRACTISING DETAILS

1. Date you intend to commence practising:

NB: You must ensure that your application is submitted at least 8 weeks before you intend commencement of your practice activities. Please note that it is a breach of the CPA Practice and Audit Regulations to engage in public practice without a practising certificate.

2. I intend to practise: (tick as appropriate)

as a Sole Practitioner

in a Partnership

as a Corporate Body

Other -specify:

3. Firm's Name:

4. Partners/Directors: If you are not intending to practise as a sole practitioner please enter the names of all fellow partners/directors. (BLOCK CAPITALS)

<u>Partners/Directors*</u>	<u>Qualifications</u>	<u>Holding %</u>	<u>Voting Rights %</u>

All non CPA partners/directors must become affiliated partners of CPA Ireland.

5. Office Address

Head office address:

Telephone No:

Fax No:

Email Address:

6. Address of your office (if different from above):

Office address:

Telephone No:

Fax No:

Email Address:

7. Staff – please estimate the number of staff you intend to employ in the first year:

SECTION 5: PROFESSIONAL INDEMNITY INSURANCE

I detail below the name of my insurer and policy number; or

I enclose a quotation as evidence that I have applied for a policy and undertake to provide details to ICPAI once it has been confirmed.

Insurance Company:

Policy Number:

SECTION 6: OTHER QUALIFICATIONS

Please list any other qualifications you hold:

Have you ever applied to another recognised body for a practising certificate?

Yes

No

If yes, please state:

Name of Professional Accountancy Body:

Date of Application:

Result of Application:

If your application was unsuccessful, please give details:

SECTION 7: NATURE OF SERVICES TO BE OFFERED

Please complete this section as accurately as possible, using projected figures for your first year as a Practitioner.

<u>Service</u>	<u>No. of Projected Clients</u>	<u>Fee Income</u>
Auditing – *Public interest entities		
Auditing – Statutory audit clients		
Auditing – Credit unions, friendly, industrial and provident societies		
Accounts preparation for Audit Exempt Companies		
Accounts preparation for Sole Traders		
Taxation		
Financial Planning & Management Consultancy		
Insolvency		
Investment Business Activities		
Book-Keeping		
Other (please specify)		
Totals		

Please ensure that you have obtained and can demonstrate that you have relevant and recent post admission to membership experience in these areas.

***Definition of "Public Interest Entity"**

A public interest entity as defined in Part 27 (Sec. 1461) – Companies Act 2014.

(a) entities governed by the law of a Member State whose transferable securities are admitted to trading on a regulated market of any Member State within the meaning of point 14 of Article 4(1) of Directive 2004/39/EC of the European Parliament and of the Council of 21 April 2004 on markets in financial instruments amending Council Directives 85/611/EEC and Directive 2000/12/EC of the European Parliament and of the Council and repealing Council Directive 93/22/EC,

(b) credit institutions as defined in point 1 of Article 3(1) of Directive 2013/36/EU of the European Parliament and of the Council of 26 June 2013 on access to the activity of credit institutions and the prudential supervision of credit institutions and investment firms, amending Directive 2002/87/EC and repealing Directives 2006/48/EC and 2006/49/EC (but excluding credit institutions referred to in Article 2 of Directive 2013/36/EU),

(c) insurance undertakings within the meaning of Article 2(1) of Directive 91/674/EEC of 19 December 1991 on the annual accounts and consolidated accounts of insurance undertakings.

(d) are undertakings that are otherwise designated, by or under any other enactment, to be entities referred to in point (d) of Article 2(13) of the Audit Directive;

SECTION 8: APPROVED POST MEMBERSHIP EXPERIENCE

An applicant for a Practising Certificate must have two years Approved Post Membership Experience which is relevant to the area in which they wish to practice. Please give full details of your post membership experience, commencing with your current or most recent employment, ensuring that your experience supports the services to be offered as outlined in Section 7. *(Please use additional sheets where necessary).*

Name & Address of **Current** Employer:

Nature of Employer's Business:

Job Title:

Date Commenced:

Description of work carried out, including areas of responsibility:

Name & Address of Employer:

Nature of Employer's Business:

Job Title:

Date Commenced:

Date Ceased :

Description of work carried out, including areas of responsibility:

Name & Address of Employer:

Nature of Employer's Business:

Job Title:

Date Commenced:

Date Ceased:

Description of work carried out, including areas of responsibility:

SECTION 9: PRACTICE & AUDIT ORIENTATION PROGRAMME

To be eligible for a Practising Certificate, you must complete the Practice Orientation Programme/ Online Certificate and pass the associated assessment.

(To be eligible to apply for an Auditing Certificate you must also complete an Audit Orientation Programme/ Online Certificate and pass the associated assessment). This course must not have been completed more than three years ago.

Please list the date you attended the Practice (and Audit) Orientation Programme or completed the online certificate(s)

Course:

Date:

Please attach the completion certificate(s) if you completed the online version of the programme(s).

The Registration Committee endeavours to establish the technical competence of applicants. To assist this please provide full details of seminars and courses attended in the last two years. **(You should have completed a minimum of 8 hours in auditing CPD in the past twelve months if you wish to apply for audit qualification).**

Seminars & Courses Attended

<u>Date</u>	<u>Details</u>	<u>Hours</u>

SECTION 10: CONTINUITY OF PRACTICE

I have made arrangements for the continuity of my practice in the event of my death or incapacity.

- in the partnership agreement of my firm
- with the following practising accountant or firm of practising accountants (please give full name, qualifications and address of person/firm responsible):

SECTION 11: TAX COMPETENCE

I have completed the following examination:

- CPA Ireland - Advanced Taxation Examination at P2 Level
- Deemed equivalent examination of a Recognised Accountancy Body in Ireland

If you have completed a deemed equivalent examination of a Recognised Accountancy Body in Ireland, please provide the following details:

Name of Recognised Accountancy Body

Details of Examination successfully completed

Date of Completion

Please provide supporting examination transcripts if you did not complete the CPA Advanced Taxation examination at P2 level.

SECTION 12A: AUDIT QUALIFICATION

Section A: Please complete this section if you wish to become a statutory auditor. Approval as a statutory auditor shall also meet the qualification requirement under the Companies Act 2014 as a public auditor unless the audit firm is established as a body corporate.

I wish to apply for audit qualification Yes No

I confirm I have:

(a) Completed three year experience working under the direct supervision of a Statutory Auditor, at least two of which were post admission to membership and at least 20% of the time spent during those two years were in the area of Statutory Audit.

Yes No

Please ensure that your signed post admission to membership experience is supportive of this experience.

(b) Successfully completed the Practice and Audit Orientation Programme or online certificate. This assessment must be completed no more than three years prior to the date of application for audit qualification. Please attach completion certificates where the online course has been completed.

Yes No

(c) Please provide details of your auditing CPD completed in the past 12 months. A minimum of 8hrs structured auditing CPD is required to have been completed in the last 12 months.

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

a) Completion of the CPA Ireland Audit Practice Assurance Services examination at Professional 2 level, or deemed equivalent examination of a Recognised Accountancy Body in Ireland.

Yes No

If you have completed a deemed equivalent examination of a Recognised Accountancy Body in Ireland, please provide the following details:

Name of Recognised Accountancy Body _____

Details of Examination successfully completed _____

Date of Completion _____

Please provide supporting examination transcripts if you did not complete the CPA Audit Practice Assurance examination at P2 level

SECTION 12 B: CONFIRMATION BY FIRM

Please complete this section where you propose to sign audit reports on behalf of a firm either as a partner in the firm or as an employee. This is not required where you intend to operate as a sole practitioner.

To be completed by the 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. I confirm that the information contained in this form is a true and accurate statement of the applicant's circumstances.

Signature of Compliance Principal:

Date:

Name (BLOCK CAPITALS):

Professional body:

SECTION 13: 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? Yes No

SECTION 14: ATTACHMENTS

Please attach all of the following information with your application:

- (1) Two references**, at least one of which should be from another qualified accountant giving an opinion on your professional competence and standing in society

- (2) Full details of your post-admission to membership work experience in a letter format signed by your supervising accountant/statutory auditor (if audit qualification applied for).**
This should give a breakdown of the type of work you were engaged in (in percentage terms) during this time, e.g. taxation, accounts preparation, office management etc. and should outline your role and responsibilities.

- (3) Qualification Certificates** (non-CPA)

- (4) Business Proposal / Profile – Please see guidance on the CPA website**

The Registration Committee may undertake such enquiries as it believes appropriate to assess the validity of details contained in this application. This may include third party enquiry.

SECTION 15: OTHER INFORMATION

Please give any other information, which you consider to be relevant to your application:

FORMAL APPLICATION: PRACTISING CERTIFICATE

To the Registration Committee of the Institute of Certified Public Accountants in Ireland.

I hereby apply for admission as a Practising Member of the Institute of Certified Public Accountants in Ireland.

I warrant, if admitted, that as long as I remain a practising member of the Institute, I will observe the Practice and Audit Regulations of the Institute made from time to time by the Council. I have read the Practice and Audit Regulations, the Code of Professional Ethics, Conduct and Practice, (available on the CPA website at www.cpaireland.ie). I am aware of my obligations under the Institute's Professional Indemnity Insurance and Continuing Professional Education Bye-laws.

I confirm that I have an up to date knowledge of the Code of Professional Ethics, Conduct and Practice for Members.

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):



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