



Re-Application for a Practising Certificate

Membership Number:

Re-application for a Practising Certificate

This form relates to an application from a CPA member for a CPA practising certificate where a practising certificate was previously held within the past 5 years and was ceased.

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: Practising Certificate Details

1. Date of cessation of CPA practising certificate: _____
2. Details of practising certificate previously held;
 - Practising certificate with audit qualification: ☐
 - Practising certificate without audit qualification: ☐
3. Practising certificate ceased (*please tick one box*);
 - Less than 12 months ago: ☐
 - 1-2 years ago: ☐
 - 3-5 years ago: ☐

SECTION 3: Areas of Authorisation

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

1. Engage in public practice – non-audit work only ☐
2. Engage in public practice and to act as a statutory auditor ☐

3. Do you wish to:

- Set up a new non-audit firm as a sole practitioner ☐
 - Become a partner in an existing non-audit firm ☐
 - Set up a new audit firm as a sole practitioner ☐
 - Become a partner/director in an existing audit firm ☐
 - As an employee to act as a Responsible Individual in an audit firm ☐
 - Other (please outline details) ☐
-

SECTION 4: 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 5: 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 practice: (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.

A separate firm application is required for a new firm set up.

5. Office Address

Head office address:

Telephone No:

Fax No:

Email Address:

6. Branch office:

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 6: 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 7: Other Qualifications

Please list any other qualifications/authorisations 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:

Please note that the Registration Committee may conduct regulator to regulator checks with other Recognised Accountancy Bodies.

SECTION 8: 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 ¹		
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

¹ A public interest entity is defined as follows by Part 27 of the Companies Act 2014;

“public-interest entities” means undertakings that —

- (a) have transferable securities admitted to trading on a regulated market of any Member State,
- (b) are credit institutions,
- (c) are insurance undertakings, or
- (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 9: Practice & Audit Orientation Programme

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

To be eligible to engage as a statutory auditor you must also complete the Audit Orientation Online Certificate and pass the associated assessment. This course must not have been completed more than three years ago.

I confirm that I have completed the Practice Orientation Online Certificate ☐

I confirm that I have completed the Audit Orientation Online Certificate ☐

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

SECTION 10: Continuing Professional Development

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 statutory auditor status).**

Seminars & Courses Attended

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

SECTION 11: 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 12: Experience

Please provide an outline below of the activities that you have engaged in since the surrender of your practising certificate. Please provide employment details (employer name and an outline of your role and responsibilities) and dates of employment.

SECTION 13: Statutory Auditor

Please complete this section if you wish to become a statutory auditor.

In order to qualify for statutory auditor status an applicant must have previously held a practising certificate with audit qualification. It is essential that an applicant can demonstrate that they have retained their competence in audit.

(a) I wish to apply for statutory auditor status ☐ Yes ☐ No

(b) Successfully completed the Practice and Audit Orientation Programme online certificates. This assessment must be completed no more than three years prior to the date of application. Please attach completion certificates where the online courses have 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.	

Please outline how you have maintained your competence in statutory audit since you ceased your audit status, for example if you have been employed in public practice please describe the audit experience that you have obtained in terms of the nature and size of audit clients worked on and details of your role on the audit engagement;

SECTION 14: 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 15: 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? ☐ Yes ☐ No
If so, give details of the court which convicted you, the offence, the penalty imposed and the date of conviction.

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

SECTION 16: Attachments

Please attach the following information with your application:

If your Practising Certificate ceased between 3-5 years ago, please attach the following;

- Completed re-application form
- Reference from another practising accountant giving an opinion on your professional competence and standing in society
- Completion Certificates for Practice (and Audit Orientation if statutory auditor status applied for) Course(s)

If your Practising Certificate ceased between 1-2 years ago, please attach the following;

- Completed re-application form
- Completion Certificates for Practice (and Audit Orientation if statutory auditor status applied for) Course(s)

If your Practising Certificate ceased 12 months or less ago, please attach the following

- Completed re-application form

SECTION 17: Other Information

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

[illegible]

FORMAL APPLICATION: Practising Certificate

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

I hereby re-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 Ethics, (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 CPA Code of Ethics.

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.

Signature:

Date:

Name (BLOCK CAPITALS):



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