



Sample Annual Return for a Statutory Audit Firm

Demo purposes only - information to be returned online

Note 1: This sample form demonstrates the annual return required from CPA regulated statutory audit firms. The form must be completed ON-LINE by the firm's compliance principle to renew the firm's auditing certificate.

SECTION 1: Firm Details

| Firms Name: | | | | | |
|--|----------------------------|----------------------------|--|------------------|------------------------|
| Compliance Partner/Principal: | | | | | |
| Qualifications: | | | | | |
| Principal/Partner/Director Details* | <i>Tick as Appropriate</i> | | Statutory auditor | Holding % | Voting rights % |
| | CPA Member | Affiliated Partner* | | | |
| | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> Yes <input type="checkbox"/> No | | |
| | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> Yes <input type="checkbox"/> No | | |
| | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> Yes <input type="checkbox"/> No | | |
| | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> Yes <input type="checkbox"/> No | | |
| | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> Yes <input type="checkbox"/> No | | |

Demo purposes only - information to be returned online

Address of Firm

Telephone

Fax:

Email:

Other Responsible Individuals

| <u>Names of Responsible Individuals</u> | <u>Qualifications</u> | <u>Statutory Auditor YES/NO</u> |
|---|-----------------------|--|
| | | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| | | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| | | <input type="checkbox"/> Yes <input type="checkbox"/> No |

Demo purposes only - information to be returned online

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 all clients in respect of: | | (b) Total number of all clients in each category | (c) The percentage of each figure applicable to work for clients in the following territories: | | |
|---|--------|--|--|------|---------------------|
| | | | ROI % | UK % | Elsewhere (specify) |
| € | | | | | |
| Audit services provided to Public Interest Entities* | | | | | |
| Audit services provided to Private Limited Companies | Small | | | | |
| | Medium | | | | |
| | Large | | | | |
| Audit services provided to Designated Activity Companies | Small | | | | |
| | Medium | | | | |
| | Large | | | | |
| Audit services provided to companies limited by guarantee | Small | | | | |
| | Medium | | | | |
| | Large | | | | |
| Audit services provided to public limited companies | | | | | |
| Audit services provided to private unlimited companies | | | | | |
| Audit services provided to public unlimited companies | | | | | |
| Audit services provided to public unlimited companies without share capital | | | | | |
| Audit services provided to credit unions | | | | | |
| Audit services provided to industrial and provident societies and to friendly societies | | | | | |
| Audit services provided to other entities | | | | | |
| | | | | | |

OTHER ASSURANCE SERVICES

| | | | | | |
|--|--|--|--|--|--|
| Reporting Accountant's Report for a solicitor client in accordance with the Solicitor Accounts Regulations 2014 | | | | | |
| Accountant's Report to the Property Services Regulatory Authority for clients such as an auctioneer/estate agent, letting agent and management agent | | | | | |
| Reports for unincorporated Travel Agents | | | | | |
| Reports for unincorporated investment intermediaries | | | | | |
| Other | | | | | |

NON-AUDITING SERVICES

| | | | | | |
|---|----------------|--|--|--|--|
| Compilation of accounts (i.e. non-audit services) for corporate 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 | | | | | |
| Corporate Insolvency, liquidation and receiverships | | | | | |
| Personal Insolvency Services | | | | | |
| 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 | | | | | |
|--|--|--|--|--|--|

| OTHER | | | | | | |
|---|------------|--|--|--|--|--|
| Management Consultancy | Small | | | | | |
| | Medium | | | | | |
| | Large | | | | | |
| Investment intermediary services, insurance agent/broker** | Commission | | | | | |
| | Fees | | | | | |
| Trust and Company Services*** | | | | | | |
| All other work | | | | | | |
| CALCULATE | | | | | | |
| Total practice income from all sources: | | | | Total number of clients: | | |
| Total practice income for past year: | | | | Estimated practice income for forthcoming year: | | |
| State largest fee earned from one client or group of related clients | | | | | | |

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

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

****Appropriate authorisation must be held from the Central Bank**

*****Trust and Company Services**

A Trust or Company Service Providers (TCSP) is any person whose business provides any of the following services:

- a. forming companies or other bodies corporate.

- b. acting as a Director or Secretary of a company under an arrangement with a person other than the company.
- c. arranging for another person to act as a Director or Secretary of a company.
- d. acting, or arranging for a person to act as a partner of a partnership.
- e. providing a registered office, business address, correspondence or administrative address or other related services for a body corporate or partnership.
- f. acting, or arranging for another person to act, as a trustee of a trust.
- g. acting, or arranging for another person to act, as a nominee shareholder for a person other than a company whose securities are listed on a regulated market.

Demo purposes only - information to be returned online

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:

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.**

Anti-Money Laundering Annual Return

Please provide the following information as accurately as possible. Guidance on the completion of your firm's AML return can be found [here](#).

Services

Does your firm operate in any of the following areas?

1. Trust or Company Service Provider

YES/NO

1.1 If Yes: Please advise which of the following services are provided:

a) forming companies or other legal persons

YES/NO

b) acting, or arranging for another person to act -

(i) as a director or secretary of a company;

YES/NO

(ii) as a partner in a partnership; or

YES/NO

(iii) in a similar capacity in relation to other legal persons;

YES/NO

c) providing a registered office, business address, correspondence or administrative address or other related services for a company, partnership or any other legal person or legal arrangement.

YES/NO

d) acting, or arranging for another person to act as-

(i) a trustee of an express trust or similar legal arrangement; or

YES/NO

(ii) a nominee shareholder for a person other than a company whose securities are listed on a regulated market.

YES/NO

1.2 What is the percentage fee income obtained by your firm from these services during the previous accounting year?

.....%

2. Tax Mitigation Schemes

YES/NO

2.1 If Yes: What is the percentage fee income obtained by your firm from these services during the previous accounting year?

.....%

3. Payroll

YES/NO

3.1 If Yes: What is the percentage fee income obtained by your firm from these services during the previous accounting year?

.....%

Clients

Do you have any of the following categories of clients?

4. Clients with higher risk business activities – examples include cash-intensive businesses (e.g. retailers, petrol stations, book-makers), high value dealers, charities, cryptocurrency sector and not for profit organisations etc? YES/NO

4.1 If Yes: Please describe the type of businesses

4.2 How many of these clients does your firm have?

.....

5. Clients listed on the [EU's or UN financial sanctions list](#) or on a prescribed terrorist list

YES/NO

5.1 If Yes: How many of these clients does your firm have?

.....

6. Politically exposed persons (PEPs)

6.1 – Domestic

YES/NO

(a) If Yes: How many of these clients does your firm have?

.....

6.2 – Foreign

YES/NO

If Yes:

(a) How many of these clients does your firm have?

.....

(b) Please advise in which jurisdiction(s)? _____

Demo purposes only - information to be returned online

7. Non face-to-face clients (service provided without meeting the client)

YES/NO

7.1 If Yes: How many of these clients does your firm have?

.....

8. Geographical Exposure

8.1 Do you have any clients within high-risk jurisdiction(s)?

YES/NO

If Yes:

(a) Please advise in which jurisdiction(s)? _____

(b) How many clients do you have within high risk jurisdiction(s)?

.....

**8.2 Do any of your clients provide business activities within a high-risk jurisdiction?
YES/NO**

If Yes: Please advise which jurisdiction(s)? _____

**9. High Net Worth Individuals - Individuals who have a net worth of €20m or more?
YES/NO**

**9.1 If Yes: How many of these clients does your firm have?
.....**

**10. Uncooperative clients - such as clients that are not always open about their activities or difficult to access due to their overseas location?
YES/NO**

**10.1 If Yes: How many of these clients does your firm have?
.....**

Demo purposes only - information to be returned online

11. Other YES/NO

**11.1 How many Suspicious Transaction Reports have been submitted by your firm to FIU Ireland within the Garda Síochána and the Revenue Commissioners within the past 12 months?

.....**

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 STATUTORY AUDITOR)

(Tick as appropriate)

I attach a copy herewith

OR

Agreements submitted previously

I confirm that my firm conducts an annual compliance review in accordance with Bye Law 13, Practice and Audit Regulations. YES NO

I confirm that my firm has adequate policies and procedures in place to comply with the Criminal Justice (Money Laundering and Terrorist Financing) Act 2010 as amended. YES NO

THIS DECLARATION MUST BE SIGNED

I hereby confirm that the information contained in this document is correct.

Signed:

Audit Compliance Principal/Partner

Date:

Name in Block Letters:

Demo purposes only - information to be returned online