



## **Application for Approval of a Firm as a Statutory Audit Firm**

# Application for Approval as a Statutory Audit Firm

This form should be completed by the proposed compliance principal of a firm applying to CPA Ireland for approval as a statutory audit firm in accordance with the Companies Act 2014.

Please study [Byelaw 13, Practice & Audit Regulations](#), before completion of this form, available at [www.cpaireland.ie](http://www.cpaireland.ie).

**Return of this form with all sections completed as appropriate is necessary at least 8 weeks in advance of commencement of the audit firm. Incomplete forms will be returned.**

## SECTION 1: FIRM DETAILS

Full legal name of firm:					
Trading name if applicable:					
Compliance Partner/Principal/ Director:					
Qualifications:					
Principal/Partner/Director Details* - please list all (attach additional sheets if necessary) <sup>1</sup>	Tick as Appropriate		Statutory Auditor <sup>2</sup> Yes/No	Holding <sup>3</sup> %	Voting rights %
	CPA Member	Affiliated Partner			
Name:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Yes <input type="checkbox"/> No		
Address <sup>4</sup> :					
Name:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Yes <input type="checkbox"/> No		
Address:					
Name:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Yes <input type="checkbox"/> No		
Address:					

<sup>1</sup> The Registration Committee may register an audit 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. At least 51 % of the voting rights must be held by statutory auditors. Further details on control requirements may be found [here](#).

<sup>2</sup> Please ensure that new applicants for statutory auditor status have submitted the appropriate application.

<sup>3</sup> Please ensure that beneficial ownership details are correctly filed with the Central Register of Beneficial Ownership.

<sup>4</sup> This refers to the individual's usual business address.

**Address of Firm  
(Head Office)**

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***Branch  
Address(es) if  
any<sup>5</sup>***

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**Telephone**

**Website:**

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**Email<sup>6</sup>:**

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<sup>5</sup> Please add the address of each office where applicable.

<sup>6</sup> This e-mail address will be submitted to the CRO with the details of the firm, the purpose of which will be to trigger an e-mail to your firm advising when an audit report has been filed using the firm's Auditor Registration Number (ARN).

## Other Responsible Individuals

Do you wish to designate any senior staff members (non-partners) as responsible individuals (statutory auditors)? If so, they must hold a Practising Certificate with an audit qualification from their Recognised Accountancy Body and be approved by CPA Ireland as a statutory auditor. A separate application must be made for Responsible Individual status.

<u>Names and addresses of Responsible Individuals</u>	<u>Qualifications</u>	<u>Statutory Auditor</u> <u>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

## SECTION 2: MANAGEMENT BOARD<sup>7</sup>

Are the firm's policies set or implemented by a separate management or administrative board?  
If 'Yes' please outline the members of the boards below:

Yes  No

Principal/Partner/Director Details	<i>Tick as Appropriate</i>		Statutory Auditor Yes/No	Holding %	Voting rights %
	CPA Member	Affiliated Partner			
Name: Address:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> No Yes		
Name: Address:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> No Yes		

<sup>7</sup> Please note that the majority of the members on a management board must be statutory auditors, statutory audit firms or a combination of both.

## SECTION 2A: SHAREHOLDERS OF A CORPORATE PRACTICE

	Shareholder 1	Shareholder 2	Shareholder 3
Shareholders Name			
Address Line 1:			
Address Line 2:			
Address Line 3:			
Number of shares:			
% of shareholding:			
% of total voting rights:			
Statutory auditor – yes or no:			
Qualification:			
Status of shareholder			

## SECTION 3: 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 forthcoming year – please estimate where necessary (including those paid to sub-contractors) payable by 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					
<b>OTHER REPORTING/ ASSURANCE SERVICES</b>					

Reporting Accountant's Report for a solicitor client in accordance with the Solicitor Accounts Regulations 2023					
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					
<b>NON-AUDITING SERVICES</b>					
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						
<b>Total practice income from all sources:</b>			<b>Total number of clients:</b>			
<b>Total practice income for past year:</b>			<b>Estimated practice income for forthcoming year:</b>			
<b>State largest fee earned from one client or group of related clients</b>						

**\*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 Provider (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.



## SECTION 4: 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:<sup>8</sup> € \_\_\_\_\_ 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:

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Brokers/Insurer's  
Signature:

Name (Block Capitals): \_\_\_\_\_

<sup>8</sup> 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 5: CONTINUITY OF PRACTICE ARRANGEMENTS

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

*(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.

## SECTION 6 : OTHER REGISTRATIONS

Has your firm ever applied to another Recognised Accountancy Body for audit registration<sup>9</sup>?

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:

Does your firm currently hold audit registration from another Recognised Accountancy Body, Member State Body or third-country competent authority?

Name and address of other Body

Registration Number: \_\_\_\_\_

Have any of the partners/ directors/statutory auditors in the firm been partners/directors in a statutory audit firm before?

If 'Yes' please outline the details of Registration as below:

Name of Recognised Accountancy Body: \_\_\_\_\_

<sup>9</sup> Please note that CPA Ireland may conduct regulator to regulator checks if the firm is or has been regulated by another Recognised Accountancy Body.

Date of Registration:

Date of cessation of Registration:

Reasons for cessation of authorisation:

## SECTION 7: 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 – 7)**

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

Designated activity company

Company limited by guarantee

Unlimited company

3. **Company registration details – Ireland:**

Date of incorporation:

Company (CRO) registration number:

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

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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 statutory auditors please attach a copy of the shareholder agreement.

Yes  No

Attached:

Other Comments:

7. Please confirm that the constitution of the company allows the company to audit.

Yes  No

8. Is your firm a member of a network<sup>10</sup>?

Yes  No

If yes, please attach a list of the names and addresses of member firms and affiliates of the network, or an indication of where such information is publicly available;

Network Name:

Website address:

Postal Address:

## SECTION 8: Declarations

I/we confirm that I/we will make arrangements to ensure that all principals and employees conducting audit work are competent to carry out the audits for which they are responsible or employed for.

Yes  No

I/we confirm that I/we will make arrangements to ensure that all statutory auditors in the firm maintain an appropriate level of competence in audit and take part in appropriate programmes of continuing education in order to maintain their theoretical knowledge, professional skills and values at sufficiently high level, including the requirements of IES 8, Professional Competence for Engagement Partners Responsible for Audits of Financial Statements (Revised).

Yes  No

<sup>10</sup> Definition of a network

“network”, in relation to a statutory auditor or audit firm, means the larger structure:

(a) which is aimed at cooperation and to which the statutory auditor or audit firm belongs;

(b) either—

(i) the clear objective of which is profit or cost-sharing, or

(ii) which shares—

(I) common ownership, control or management,

(II) common quality control policies and procedures,

(III) a common business strategy, or

(IV) the use of a common brand-name or a significant part of professional resources;

I/we confirm that we will promptly notify CPA Ireland of any regulatory action or proceedings initiated by another regulatory body or agency against the firm or a principal/partner/director or statutory audit in the firm.

Yes  No

I/we confirm that the firm, principals, partners, directors, and any responsible individuals are of good repute.

Yes  No

I/we confirm that I/we shall notify CPA Ireland of any change in the information contained in the public register relating to the firm or any principal/partner/director or statutory auditor in the firm.

Yes  No

## SECTION 9: FIT & PROPER ASSESSMENT

Please complete the following questionnaire. A sole practitioner or sole director of a corporate firm should answer the following questions in a personal capacity as well as on behalf of the firm. The questions relate to all principals, partners, directors, responsible individuals and their previous firms.

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 or the firm about a debt?  Yes  No
2. In the last ten years have you or the firm made any compromise arrangement with your creditors?  Yes  No
3. Have you or the firm 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 or the firm 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 or the firm 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

**If the answer to any of the questions is “yes” please provide further details:**

## FORMAL APPLICATION FOR REGISTRATION AS AN 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 Statutory Audit Firm in accordance with the provisions of the Companies Act 2014:  
(To be completed and signed by the proposed compliance principal).

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:

- (a) The firm agrees to be bound by Bye-laws 1-15 inclusive and will ensure that the firm complies with these Bye-laws 1-15 inclusive at all times.
- (b) 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 1-15 inclusive require.

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 1-15 inclusive or enforcing the terms of either or the monitoring of compliance with these Bye-laws 1-15 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/Prescribed Accountancy Bodies.

**Signature:**

**Date:**

**Name (BLOCK CAPITALS):**





**The Institute of Certified Public Accountants in  
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