



Application for a Practising Certificate

Membership Number:

Application for a Practising Certificate

Members of CPA Ireland who wish to engage in public practice must hold a valid practising certificate. Please use this form to apply for a practising certificate. If you wish to apply for a practising certificate **with audit qualification**, to engage in statutory audit work, you should also complete and submit the "[Audit Qualification – Record of Audit Training, Competence and Education Training form](#)".

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)*

- To engage in public practice – non audit work only
- To act as a statutory auditor as a principal/partner/director in a **CPA Ireland** regulated audit firm
- To act as a statutory auditor in a **non-CPA regulated audit firm** (please note that you must apply to the relevant Recognised Accountancy Body for statutory auditor status)
- To act as a Responsible Individual (statutory auditor) as an employee in a **CPA Ireland** regulated audit firm
- Other – please outline details _____

If you wish to be authorised as a statutory auditor by CPA Ireland (options 2 or 4 above, please also complete and attach the "[Audit Qualification – Record of Audit Training, Competence and Education Form](#)"). Further details on the eligibility criteria for audit qualification can be found in CPA Ireland's "[Guidelines – Audit Competency Framework](#)".

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:

Bye Law 9 - Professional Indemnity Insurance, applies – please refer to the Bye Law for details of the required level of cover etc.

SECTION 6: OTHER QUALIFICATIONS

Please list any other qualifications you hold:

Have you ever applied to another recognised/prescribed accountancy 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 compilation for Audit Exempt Companies		
Accounts compilation 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" - S.1461 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;*

**Appropriate authorisation may be required from CPA Ireland or the Central Bank.

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. The Committee in determining whether to grant a Practising Certificate will place greater emphasis on relevant experience obtained in the four years preceding the application. If the Committee believes that the experience gained is either not relevant or too remote from the date of the application, it may issue the Practising Certificate with restrictions.

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 Online Certificate and pass the associated assessment.

(To be eligible to apply for audit qualification 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.

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

Course:

Date:

Please attach the completion certificate(s).

The Registration Committee endeavours to establish the technical competence of applicants. To assist with this assessment, 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):

Please provide a signed Continuity of Practice agreement. The Continuity of Practice arrangements must be made with another firm who holds the same or a higher level of authorisation.

SECTION 11: TAX COMPETENCE

I have completed the following examination:

- CPA Ireland - Advanced Tax Strategy examination at Strategic Level or (Advanced Taxation Examination at Professional 2 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 12: 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 as a statutory auditor by CPA Ireland or 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 or are 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 14: ATTACHMENTS

The following documents must accompany your application: Please note incomplete applications will not be considered by the Registration Committee;

- (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) **Non- audit applications only - Full details of your post-admission to membership work experience in a letter format signed by your supervising accountant** (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 and provide dates of employment).
- (3) Qualification Certificates (non-CPA)
- (4) Business Proposal / Profile – Please see guidance on the CPA website
- (5) Provision of evidence that your activities are covered by the firm’s professional indemnity insurance policy
- (6) Further explanation on Fit & Proper matters where “yes” is declared.
- (7) Continuity of Practice agreement where available at this point.

In the context of applications for Audit Qualification, the following must also be completed and attached:

- (8) Audit Qualification – [Record of Audit Training, Competence and Education and Form](#).
- (9) Full details of your **post-admission to membership work experience** in a letter format signed by your supervising statutory auditor. This should give the following details;
 - Dates of Employment
 - Confirmation that audit work was supervised by a statutory auditor
 - An outline of your role and responsibilities within the firm
 - No. of weeks spent working in statutory audit post admission to membership of CPA Ireland
 - An outline of your audit experience in terms of your involvement in;
 - i. Audit planning*
 - ii. Identifying and responding to key audit risks*
 - iii. Details of audit team (i.e. reporting structures)*
 - iv. Nature and size of the audit clients*
 - An outline of your non-audit experience in the practice

Please refer to “[Guidelines – Audit Competency Framework](#)” for guidance.

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, including Regulator to Regulator enquiries.

SECTION 15: OTHER INFORMATION

Please give any other information, which you consider to be relevant to your application as an attachment to this 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 CPA Code Ethics, (available on the CPA website at www.cpaireland.ie) and understand the obligations imposed on me by them.

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

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 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.

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 and Prescribed Accountancy Bodies.

In the context of applying for an Audit Qualification the following confirmations also apply:

I confirm that the information attached to this application is an accurate reflection of my audit experience and education carried out to the competency levels indicated in my application.

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.

Signature:

Date:

Name (BLOCK CAPITALS):

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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