



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*);
 - 3 months or less ago:
 - 4-12 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:

Should you wish to engage in public practice and to act as a statutory auditor please complete Section 9.

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:

Bye Law 9 - Professional Indemnity Insurance regulations apply in that the policy is underwritten by an authorised insurer who complies with the Professional Indemnity Insurance Regulations of CPA Ireland.

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*		
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.

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 9: AUDIT QUALIFICATION

Section A: Should you wish to apply for Statutory auditor status – (e.g. from a previous non-audit PC holder who wishes to re-register as a statutory auditor).

I wish to apply for audit qualification:

Yes

No

I confirm I have:

- (a) Completed a minimum of three years training working under the direct supervision of a Statutory Auditor in accordance with [Schedule 19 of the Companies Act 2014](#), at least two of which is post admission to membership of CPA or another recognised accountancy body. A substantial part of such practical training was in statutory audit work and at least forty weeks of such practical training was completed post admission to membership in statutory audit, supervised by a statutory auditor or an audit firm.

Yes

No

Please ensure that your signed post admission to membership training is supportive of (a) above and complete part 4 of the Audit Qualification – Record of Audit Training, Competence and Education form.

- (b) Successfully completed the Practice and Audit Orientation Programme or online certificates. 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. You should also review your CPD to ensure that you comply the Companies Act 2014

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

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 the Section 1489 Companies Act 2014.

- (d) 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

This section continues on the next page.

SECTION 9: AUDIT QUALIFICATION CONTINUED

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 refer to important information regarding all educational requirements in accordance with Companies Act 2014 - Schedule 19 and further guidance issued by IAASA <https://www.cpaireland.ie/Members/Members-in-Practice/Going-into-Practice/Do-I-Qualify-for-an-Auditing-Certificate/Important-Notice-Changes-to-Eligibility-Criteria-f>

For the purpose of securing the educational requirements for the Audit Qualification, Schedule 19, Companies Act, 2014 applies. To demonstrate that you have met the educational requirements in accordance with Companies Act 2014 - Schedule 19 and further guidance issued by IAASA, please complete Part 6 of the Audit Qualification and training form - please provide supporting examination transcripts if you did not complete the CPA examinations.

SECTION 9A: 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 10: 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).

SECTION 11: 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 as outlined in Section 9 if you wish to apply for statutory auditor status).**

Seminars & Courses Attended

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

SECTION 11A: 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: ACTIVITIES THAT YOU HAVE ENGAGED IN SINCE THE SURRENDER OF YOUR PRACTISING CERTIFICATE

Please provide complete details 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 if applicable.

SECTION 13: 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:

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Date:

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Name (BLOCK CAPITALS):

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Professional body:

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SECTION 14: 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 you 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 15: 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 to support the application.
- Details of CPD over the previous two years.
- Details of activities engaged in whilst not in practice.
- Completion 8 hours auditing CPD if applicable.
- Completion of the Practice and Audit Orientation course if applicable.

If your practising certificate ceased between 1-2 years ago, please attach the following:

- Completed re-application form.
- Details of CPD whilst not engaged in public practice.
- Details of activities engaged in whilst not in practice.
- Completion of the Practice Orientation course.
- Completion of the Practice and Audit Orientation Course if applicable.
- Completion of 8 hours auditing CPD if applicable.

If your practising certificate ceased 4-12 months ago, please attach the following:

- Completed re-application form.
- Details of CPD whilst not engaged in public practice.
- Details of activities whilst not engaged in public practice.
- Completion of 8 hours auditing CPD if applicable.

If your practising certificate ceased 1-3 months or less ago, please attach the following:

- Completed re-application form.
- Details of CPD over previous 12 months.
- Details of activities whilst not engaged in public practice where applicable.

Should you wish to apply for Statutory auditor status – e.g. from a previous non-audit PC holder who wishes to re-register as a statutory auditor please attach:

- The [Audit Qualification – Record of Audit Training, Competence and Education form](#) - available on the CPA website.
- Provision of evidence that your activities are covered by the firm’s professional indemnity insurance policy.
- Qualification Certificates (non-CPA).
- Business Proposal / Profile – Please see guidance on the CPA website.
- Continuity of Practice arrangements.
- A further explanation on Fit & Proper matters were yes is declared.

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.

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 Professional Ethics, Conduct and Practice, (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 Education 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 confirm that I will comply with the requirements of relevant anti-money laundering legislation and regulations.

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.

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

I confirm that the information attached to this application is an accurate reflection of relevant audit experience carried out to the competency levels indicated by me.

I confirm that I have read information attached to this application is an accurate reflection that I meet the educational requirements in accordance with Companies Act - Schedule 19 and further guidance issued by IAASA.

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.

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):

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. You acknowledge you have read and understand the <https://cpaireland.ie/Privacy-Policy>.



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