



Application for Affiliated Partner Status

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Non-members of the Institute of Certified Public Accountants may obtain affiliate partner status to act as a partner in a CPA regulated Firm. If granted affiliate partner status, such individuals will be subject to Bye Law 13, Practice & Audit Regulations of the Institute and the Code of Ethics. An individual does not need to be a qualified accountant to apply for affiliate partner status. The fee payable on application will cover the first year's subscription.

SECTION 1: PERSONAL INFORMATION

Full Name:

Title:

Home Address:

Home Telephone No:

Mobile Phone No:

Email Address:

Date of Birth:

SECTION 2: QUALIFICATIONS

Please list any qualifications you hold:

Do you hold a Practising Certificate from a prescribed accountancy body?

 Yes No

With Audit Qualification to meet the requirements of Section 1472, Companies Act 2014?

 Yes No

If yes, please state name of Recognised Accountancy Body:

Please attach a copy of your current Practising Certificate

(Please note that we will contact your membership body to confirm your current status).

SECTION 3: FIRM

Firm's Name: _____

Partners/Directors: _____

<u>Name</u>	<u>Qualifications</u>	<u>% Holding</u>	<u>% Voting Rights</u>
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_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Head Office Address: _____

Telephone No: _____

Fax No: _____

Email Address: _____

Address of your Office

(if different from above): _____

Telephone No: _____

Fax No: _____

Email Address: _____

Name of Compliance

Principal: _____

SECTION 4: 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

SECTION 6:
AUDIT EXPERIENCE – (APPLICANTS FOR STATUTORY AUDIT STATUS ONLY)

To be completed only where you are also applying for statutory auditor status.

Please outline below your audit experience obtained in the last two years;

Name and address of employer:

Employer 1:

Period of employment – from _____ to _____

Employer 2

Period of employment – from _____ to _____

Please append additional sheets where necessary

Name of supervising statutory auditors:

Employer 1

Employer 2

Nature of audit client types in terms of industries/sectors

Indication of size of clients in terms of turnover or gross assets (an overview will suffice)

Details of your role on the audit engagement team for these clients

Details of your involvement in the planning, completion and execution of the audits

Approximate average % of time spent in audit on an annual basis for the previous two years:

SECTION 7: CONFIRMATION BY COMPLIANCE PRINCIPAL

Please complete this section in circumstances where you propose to sign audit reports on behalf of a firm either as a partner in the firm or as an employee.

To be completed by the current 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. To the best of my knowledge I confirm that the information contained in this form is a true and accurate statement of the applicant's circumstances. I confirm that for the periods outlined in Section 6 of the application, during which time I was the supervising auditor, I was at all times during this period a statutory auditor in accordance with law.

Signature of Compliance Principal:

Date:

Name (BLOCK CAPITALS):

Professional body:

FORMAL APPLICATION: AFFILIATE PARTNER

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

I hereby apply for admission as an Affiliated Partner of the Institute of Certified Public Accountants in Ireland.

I warrant, if admitted, that as long as I remain an audit affiliate of the Institute, I will comply with the Practice and Audit Regulations of the Institute made from time to time by the Council. I have read the Practice and Audit Regulations and the Code of Ethics (available on the CPA website at www.cpaireland.ie). I agree to observe and uphold the CPA Code of Ethics and to provide CPA Ireland with all the information it requires.

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:

CHECKLIST OF ATTACHMENTS

The following items must be attached with your application:

- Application Fee / Annual Subscription
- A reference from a Practising Member of the Institute of Certified Public Accountants in Ireland.
- Qualification Certificates – Practising Certificate and Audit Qualification (if appropriate).

Please note that in order to be authorised as a statutory auditor in a CPA audit firm the applicant must;

- Be the holder of a current practising certificate and audit qualification from a Recognised Accountancy Body
- Have completed a minimum of two years post qualification audit experience working under the direct supervision of a Statutory Auditor in accordance with law, and at least 20% of the time spent during those two years must be in an area of statutory audit, details to be provided in the application form.
The Registration Committee in determining whether to issue statutory auditor status 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 authorisation with restrictions and/or not issue it.
- Completing eight hours of Structured Continuing Professional Development in the subject area of Auditing in the twelve Months prior to application to become a statutory auditor
- Completion of the educational requirements outlined in Schedule 19 of Companies Act 2014
- Satisfying the Registration Committee that he/she is a fit and proper person
- Provision of evidence that your activities are covered by the firm's professional indemnity insurance policy



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