



Notice of Cessation of CPA Authorisation(s)



Notice of Cessation of CPA Authorisation(s)

SECTION 1: PERSONAL/FIRM INFORMATION

Membership ID:

Member Name:

Firm Name:

Compliance Principal:

SECTION 2: CESSATION OF AUTHORISATION(S)

I wish to cease my public practice activities/particular authorisation(s) as follows and in accordance with Bye Law 13, Practice and Audit Regulations;

- Cessation of Practising Certificate and Auditing Certificate.**
- Cessation of Practising Certificate and non-audit firm registration.**
- Cessation of Auditing Certificate only.**
- Cessation of Investment Business Certificate.**
- Cessation of Non audit firm registration.**

Date of intended cessation: _____

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: REASONS FOR CESSATION

Please set out below the reasons for the Cessation of the Authorisation(s):

- | | |
|--|--------------------------|
| 1. Cessation of public practice activities entirely. | <input type="checkbox"/> |
| 2. Cessation of provision of statutory audit services. | <input type="checkbox"/> |
| 3. Cessation of Investment Business Services. | <input type="checkbox"/> |
| 4. Authorisation held with another Recognised/Prescribed Accountancy Body. | <input type="checkbox"/> |
| 5. Incorporation of firm and transfer of business to new entity. | <input type="checkbox"/> |
| 6. Other (Please Specify) _____ | <input type="checkbox"/> |

Yes **No**

Please confirm if you wish to remain as a member of CPA Ireland:

Please provide further details in relation to your reason(s) for cessation below:

SECTION 5: CONTINUITY OF SERVICE TO CLIENTS

Please outline below your plans to ensure the continuity of services to your clients where necessary including details of arrangements made to advise clients:

SECTION 6: PROFESSIONAL INDEMNITY INSURANCE

Members who cease to engage in public practice entirely shall ensure that they have professional indemnity insurance run-off cover for **at least twenty four months after they cease to practice**. This is the minimum period required.

Please outline below your plans to ensure compliance with this requirement and attach proof where available.

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If surrendering your auditing certificate please outline the number of audit clients that the firm has and outline the plans in place to ensure the continuity of audit services to these clients where necessary*:

*Firms must ensure that resignation procedures are put in place to ensure compliance with the Companies Act 2014.

SECTION 7: DECLARATION

I confirm that:

- i. that there are no outstanding regulatory or disciplinary matters.
- ii. that all returns due have been submitted.
- iii. that all fees due have been paid.
- iv. that the Professional Indemnity Insurance Bye-Laws have been complied with.
- v. that I have made provision for the continuity of service to my clients.
- vi. all stationary, website, signage etc. will be updated to reflect the cessation.
- vii. if continuity of practices agreements have been provided to other firms, the relevant parties have been advised of the cessation of authorisation(s) where relevant.

and in the case where Cessation of Practising Certificates with Audit Qualification ceased

- viii. that proper procedures with regard to my resignation as a Statutory Auditor has been complied with in accordance with Section 400 Companies Act 2014.

SECTION 8: RETURN OF CERTIFICATES

Where authorisation ceases during the course of the year please return the relevant Certificates of Authorisation.

Certificates Attached

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> Information furnished may be shared with third parties such as the CRO, IAASA.

Comments:

Update to CBS Made:

Termination form completed:

Date:

Signed:



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