



## **Application for Responsible Individual Status**

## Application for Responsible Individual Status

*Senior staff members of Audit Firms regulated by the Institute of Certified Public Accountants may become responsible individuals which will allow them to take responsibility for audit work including the signing of audit reports. To be eligible to act as a responsible individual, an individual must hold a practising certificate with audit qualification from their membership body. If granted responsible individual status, such individual will be subject to Bye Law 13, Practice and Audit Regulations of the Institute and the Code Ethics. The fee payable on application will cover the first year's subscription. An application for a practising certificate must be made separately. This application relates to appointment as a responsible individual in an audit firm regulated by CPA Ireland.*

### SECTION 1: PERSONAL INFORMATION

Full Name:	_____	Title:	_____
Date of Birth:	_____		
Membership No.	_____	Date of Membership:	_____
Qualification	_____		
Contact Postal Address:	_____		
	_____		
	_____		
Email Address:	_____		
Telephone No.	_____		

### SECTION 2: QUALIFICATIONS

Please list any additional qualifications you hold:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Do you hold a Practising Certificate from a Recognised 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 (if not from CPA)**

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

## SECTION 3: AUDIT FIRM

Firm's Name:

Your Title/Job Description:


Head Office Address:


Tel No.:

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Fax No.:

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Email:

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Address of your Office:

*(if different from above)*


Tel No.:

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Fax No.:

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Email:

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Name of Audit 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? 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?

Yes  No

## SECTION 5: CPD

Please outline below details of your auditing CPD in the previous 12 months;

A minimum of 8hrs structured auditing CPD is required to have been completed in the last 12 months.

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

Please also complete the confirmations below;

I confirm that I have made an adequate CPD return for the most recent year to the Recognised Accountancy Body from whom I hold a current practising certificate with audit qualification.

Yes  No

I confirm that if granted authorisation as statutory auditor I will 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 Companies Act 2014.

Yes  No

## SECTION 6: AUDIT EXPERIENCE

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

### Name and address of employer:

Employer 1:

Period of employment – from \_\_\_\_\_ to \_\_\_\_\_

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Employer 2

Period of employment – from \_\_\_\_\_ to \_\_\_\_\_

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Please append additional sheets where necessary

### Name of supervising statutory auditors:

Employer 1

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Employer 2

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### 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:**

## DECLARATION: RESPONSIBLE INDIVIDUAL

I warrant, that as long as I remain a Responsible Individual of

an Audit Firm regulated by the Institute of Certified Public Accountants in Ireland, 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](http://www.cpaireland.ie)) and understand the obligations imposed on me by them. 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:

Name (BLOCK CAPITALS):

## CHECKLIST OF ATTACHMENTS

The following items must be attached with your application:

- Application Fee / Annual Subscription €220.00
- A reference from a Practising Member of the Institute of Certified Public Accountants in Ireland
- Qualification Certificates – Practising Certificate and Audit Qualification (if not a member of CPA)

Please note that in order to be appointed as a Responsible Individual 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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