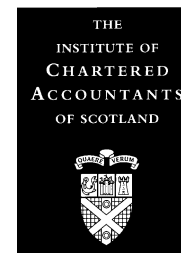


AUDIT REGULATION APPLICATION FOR REGULATED NON-MEMBER STATUS

FORM RNM1



Please reply to:
Professional Authorisation Department
The Institute of Chartered Accountants of Scotland
21 Haymarket Yards
EDINBURGH
EH12 5BH

Firm Name:	Firm No:
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PART 1

All principals in a firm applying to the Institute for registration as a company auditor must be either members of one of the three Institutes of Chartered Accountants, the Association of Chartered Certified Accountants, or Regulated Non-Members (RNMs) of the Institute. A firm should submit a separate form for each applicant for recognition as a RNM

1. Firm Address Post Code Telephone Number (including STD code)	INSTITUTE USE
	O/

2. Name of applicant in full (block capitals) Mr/Mrs/Miss/Ms Surname Forenames Date of Birth	INSTITUTE USE
	RNM/

3. Previous Grant Has the applicant been recognised as an RNM by the Institute for Investment Business?	
Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes", give details below of the firm in which he/she was a principal if different from above and the period of the grant	
Firm Name	
Firm Number (if known)	RNM Number (if known)

PART 2

4. Applicants for recognition are required to demonstrate that they are “fit and proper” people.

The following questions should be answered ‘yes’ or ‘no’, but a ‘yes’ answer will need further explanation.

“FIT AND PROPER”

Financial Integrity and Reliability

	YES	NO
1. In the last ten years has a court, in the United Kingdom or elsewhere, given any judgement against you about a debt?	<input type="checkbox"/>	<input type="checkbox"/>
2. In the last ten years have you made any compromise arrangement with your creditors?	<input type="checkbox"/>	<input type="checkbox"/>
3. Have you ever been declared bankrupt or been the subject of a bankruptcy court order in the United Kingdom or elsewhere, or has a bankruptcy petition ever been served on you?	<input type="checkbox"/>	<input type="checkbox"/>
4. Have you ever signed a trust deed for a creditor, made an assignment for the benefit of creditors, or made any arrangement for the payment of a composition to creditors?	<input type="checkbox"/>	<input type="checkbox"/>

Convictions or Civil Liabilities

Note: There is no need to mention offences committed before the age of 17 (unless committed within the last ten years) and road traffic offences that did not lead to a disqualification or prison sentence.

5. Have you at any time pleaded guilty to or been found guilty of any offence?	<input type="checkbox"/>	<input type="checkbox"/>
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 the United Kingdom 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?	<input type="checkbox"/>	<input type="checkbox"/>
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?	<input type="checkbox"/>	<input type="checkbox"/>

Good Reputation and Character

8. Have you, in 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?	<input type="checkbox"/>	<input type="checkbox"/>

	YES	NO
<ul style="list-style-type: none"> 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? 	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> the subject of disciplinary procedures by a professional body or employer resulting in a finding against you? 	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> reprimanded, excluded, disciplined or publicly criticised by any professional body which you belong to or have belonged to? 	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> refused entry to or excluded from membership of any profession or vocation? 	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> dismissed from any office (other than as auditor) or employment or requested to resign from any office, employment or partnership? 	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> 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? 	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> 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? 	<input type="checkbox"/>	<input type="checkbox"/>
9. Are you currently undergoing any investigation or disciplinary procedures as described in 8 above?	<input type="checkbox"/>	<input type="checkbox"/>

PART 3

Recognition as a Regulated Non-Member does not permit an individual to be responsible for an audit or sign an audit report unless he is a Qualified Individual.

A Qualified Individual must hold an “appropriate qualification” in terms of section 31 of the Companies Act 1989, article 34 of the Companies (Northern Ireland) Order 1990, or section 187 of the Companies Act 1990 of the Republic of Ireland, and must satisfy the Audit Registration Committee of similar experience of audit work as would be required of a member of the Institute.

Holders of an “appropriate qualification” should complete this section.

5. I hold an appropriate qualification by virtue of:

PLEASE TICK

- a. a recognised professional qualification obtained in the UK;

Please specify the qualification _____

and date qualification gained _____

- b. an approved overseas qualification plus any additional examination passes specified by the Secretary of State;

Please specify the qualification _____

Name and address of the body awarding the qualification:

Name _____

Address _____

Details of examinations passed _____

- c. (1) authorisation on 31 December 1989 by the Secretary of State under s389(1)(b) of the Companies Act 1985;

(2) if yes, was authorisation granted under s13(1) of the Companies Act 1967?

- d. under the transitional arrangements of s31(5) of the Companies Act 1989;

Please give details _____

PART 4

To be completed by all applicants.

PLEASE TICK

6. I enclose a copy of my *curriculum vitae*.
(Applicants who are seeking recognition as Qualified Individuals should provide details of appropriate auditing experience.)

7. The undernoted individuals are willing to provide (1) a character reference and (2) a reference as to my technical ability.

(Where possible the technical reference should be provided by a member of the Institute or another recognised professional body with whom the applicant has worked in the last five years.)

(1) _____	(2) _____
_____	_____
_____	_____
_____	_____
_____	_____

PART 5

Fees

8. Please complete either A or B below:

A I enclose a cheque, made payable to the Institute, for **£1117.00** in respect of the application fee and annual fee for 2008. I understand that, should my application not be accepted, the fees will be returned, less a 10% administration charge.

or

B I am a Regulated Non-Member of the Institute and agree to pay the subscription for 2007 when invoiced.

Signed Dated

PART 6

Application and Undertakings

I, (insert full name) hereby apply to the Council to be recognised as a Regulated Non-Member of the Institute of Chartered Accountants of Scotland under Chapter XX of the Rules.

I certify that the details provided in this application are correct.

I know of no reason why there should be any doubts as regards my being a fit and proper person to be a Regulated Non-Member of the Institute.

I undertake that, if accepted as a Regulated Non-Member, I will comply with the Royal Charters, Rules, Bye-laws and Regulations which at the time of acceptance, or thereafter, are in force. In particular, I will:

- a. observe and uphold the ethical and professional standards of the Institute;
- b. perform faithfully and promptly any service that I am retained or employed to undertake in my professional capacity;
- c. provide promptly and willingly all such information and assistance as I am able, if asked to do so by the Institute in pursuance of its duties.

I understand that I shall not be entitled to call myself a chartered accountant and that recognition does not confer any rights, acknowledgements, status or designatory letters on a Regulated Non-Member or entitle a Regulated Non-Member to be publicly represented as having such.

I acknowledge that, if recognised as a Regulated Non-Member, I shall be subject to the disciplinary machinery of the Institute for any failure to comply with its Rules, Bye-laws or Regulations.

Signature Date