

Audit Registration Committee (ARC)

The Audit Registration Committee (ARC) is appointed by Council, and consists of ICAS members in public practice, from a cross-section of different sized firms, and public interest members.

The ARC meets six times a year. The *Committee* is responsible for:

- granting applications for registration;
- granting applications for registration subject to restrictions or conditions;
- rejecting applications for registration;
- withdrawing registration;
- suspending registration;
- imposing restrictions or conditions it considers appropriate on how a *Registered Auditor* carries out *audit work*;
- reviewing the returns and reports made under the *regulations*, and investigating failure to make returns or reports;
- making appropriate enquiries into the eligibility of an applicant for registration (by writing, visiting the office or offices of a *firm*, or in any other way);
- making appropriate enquiries to confirm that a *Registered Auditor* is complying with the *regulations* (by writing, visiting a *firm's* office or offices, using a periodic return, or in any other way);
- publishing, in any manner it decides, its orders or decisions if it considers this appropriate; and
- compiling and maintaining the *Register* and supplying information to the Registrar of Companies in the Republic of Ireland.