

# Conditions for the renewal of a practising certificate (Ireland) – 2024

If you have been subject to matters within the terms of [bye-law 8](#) and ACCA's Assessment and Investigations Departments are aware of this, you may sign and submit the renewal form. If you are concerned that you may be subject to matters under [bye-law 8](#) of which ACCA's Assessment and Investigations Departments are not already aware, please notify ACCA in writing to [complaintassessment@accaglobal.com](mailto:complaintassessment@accaglobal.com). Following this notification you may sign and submit the renewal form.

In signing the 2024 practising certificate renewal form I confirm that I will abide by the provisions of the Chartered Certified Accountants' Global Practising Regulations (GPRs) 2003 (and/or any subsequent regulations replacing or amending, in full or part, these regulations) and that in particular:

## **A Fit and proper person**

None of the matters or events referred to in GPR 8, regulation 6 of Annex 2 to the GPRs or, where applicable, regulation 8 of Appendix 1 of Annex 2 to the GPRs applies to me or to any person referred to in GPR 8.

## **B Professional indemnity insurance**

I have professional indemnity insurance as required by GPR 9, regulation 7 of Annex 2 to the GPRs and, where applicable, regulation 9 of Appendix 1 of Annex 2 to the GPRs and following my current policy's expiry will renew it on terms complying with GPR 9. Details of the name of the insurer and the policy number are provided in the appropriate part of the form.

## **C Maintenance of competence**

I will comply with the continuing professional development obligations of GPR 10 and, where applicable, regulation 10 of Appendix 1 of Annex 2 to the GPRs. I have confirmed on the renewal form that I have maintained competence in the areas relevant to my practice.

## **D Continuity of practice**

I have made arrangements complying with GPR 11 and, where applicable, regulation 11 of Appendix 1 of Annex 2 to the GPRs for the continuity of my practice in the event of my death or incapacity. Details of the continuity arrangements are provided in the appropriate part of the form.

## **E Notification**

I agree to comply with GPR 12 and, where applicable, regulation 12 of Appendix 1 of Annex 2 to the GPRs and to notify in writing to ACCA all matters specified in that regulation and will provide such notification at least 28 days in advance of the relevant event where applicable. I undertake to notify ACCA immediately in the event of any information previously supplied to it in support of my application ceasing to be true, accurate or complete, or in the event of any change in circumstances, or any event that may call into doubt the validity of my application, or the continuation of any certificate granted.

## **F Conduct of practice**

I will comply with GPR 13 and, where applicable, regulation 8 of Annex 2 to the GPRs and regulation 13 of Appendix 1 of Annex 2 to the GPRs, ACCA's Code of Ethics and Conduct and all technical, quality control and ethical standards/guidelines applicable to my work.

## **G Monitoring and compliance**

I am aware of the requirement of GPR 14, regulation 9 of Annex 2 to the GPRs and, where applicable, regulation 15 of Appendix 1 of Annex 2 to the GPRs and will supply all such information as is necessary to enable ACCA to complete its monitoring programme efficiently.

## **H Disclosure of information**

I will comply with GPR 15 and, where applicable, regulation 14 of Appendix 1 of Annex 2 to the GPRs and will supply ACCA all necessary information in accordance with the Companies Act 2014.

## **I Anti-money laundering**

I confirm that I will comply with the requirements of relevant anti-money laundering legislation and regulation, including specifically that:

- my practice has a nominated officer to take responsibility for compliance
- there are procedures in place to gather and retain evidence of the identification of all clients
- principals and staff in my practice receive appropriate training
- ongoing compliance monitoring is carried out
- suspicions of money laundering are reported as required by law.

## **J Irish competent authority**

I agree to be bound by the procedures, rules and guidance, as may be issued from time to time by the Irish competent authority in the exercise of its statutory functions.

(Where reference is made to the GPRs, members should note that they must also comply with the Irish Annex to the GPRs).

**This document is an integral part of the 2024 renewal form. A false or misleading statement on any part of the renewal form may constitute grounds for disciplinary action being taken against you and/or your firm.**