**FORM A (Non-Europe)**

**Application Form for registration of a Third Country Auditor in the UK under the equivalent or transitional registration requirements.**

*We ask that you complete the Form electronically for all areas marked      . If you have any queries, please refer to the* [*Frequently Asked Questions (FAQs)*](https://www.frc.org.uk/documents/117/Form_A_FAQ.pdf) *available on our website. If the answer to your query is not dealt with or you have further questions you may contact us by e-mail at* [*thirdcountryauditors@frc.org.uk*](mailto:thirdcountryauditors@frc.org.uk)*.*

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| 1.0 Details of the applicant (for inclusion in the public register) | |
| 1.1 Provide the full name of the applicant third country auditor  *Hereon, this Form refers to the third-country auditor as the “applicant”.* |  |
| 1.2 Legal form of the applicant |  |
| 1.3 Home country of the applicant |  |
| 1.4 Street |  |
| 1.5 City |  |
| 1.6 Postal Code |  |
| 1.7 Phone number, including country and area code |  |
| 1.8 Email address  *(e.g. enquiries@xxx, info@xxx)* |  |
| 1.9 Website address |  |

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| 2.0 Details of the Primary contact | |
| 2.1 First name of the primary contact |  |
| 2.2 Last name of the primary contact |  |
| 2.3 Street |  |
| 2.4 City |  |
| 2.5 Postal Code |  |
| 2.6 Phone number, including country and area code |  |
| 2.7 Email address |  |

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| 3.0 Network Membership | |
| 3.1 Does the applicant belong to a network? | Yes  No (if “No”, proceed to **4.0**) |
| 3.2 Name of the network |  |
| 3.3 Provide as an attachment to the application a description of the network, including at least its organisational structure, a list of names and addresses of all members of that network and of any affiliates of the applicant. | |
| 3.4 Provide a website address where this network description is publicly available |  |

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| 4.0 Internal Quality Management System |
| 4.1 Provide as an attachment to the application a description of the applicant’s internal quality management system, that is, a system designed in accordance with the International Standards on Quality Management (ISQM 1 and ISQM 2) or similar provision. |
| 4.2 What is the date of evaluation of the system and how frequently will it be reviewed? |

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| 5.0 Other Offices (in home country) | | | | | |
| 5.1 Other than the applicant’s principal office as stated under Item 1.0, will audits of any relevant audit clients[[1]](#footnote-2) be carried out from any other offices of the applicant? | | | | Yes  No (if “No”, proceed to **6.0**) | |
| 5.2 List contact details of all offices below. | | | | | |
| Name  *(if different than applicant)* | Street | City | Postal code | | Country |
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| 6.0 Authorisations | | |
| 6.1 Is the applicant authorised to conduct audits in accordance with the law of a country other than the UK (including the applicant’s home country)? | | Yes  No (if “No”, proceed to **6.3**) |
| 6.2 List details of all authorisations referred to in Item 6.1. | | |
| Name and address of authorising body/ competent authority | Country of authorising body/ competent authority | Registration number of the applicant *(if applicable)* |
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| 6.3 Has a previous application for registration ever been rejected or a previous registration been withdrawn in any jurisdiction outside the UK? | | Yes  No (if “No”, proceed to **7.0**) |
| 6.4 List all relevant rejected or withdrawn applications for registration outside of the UK below. | | |
| Name of the authority | Country of authority | Reason for rejection or withdrawal |
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| 7.0 External Quality Assurance Review | | | | | |
| 7.1 Has the applicant been subject to an external quality assurance review? | | | | Yes  No (if “No”, proceed to **8.0**) | |
| 7.2 List the details of the most recent external quality assurance review from each body which conducts external quality assurance reviews on the applicant.  For each review, we require that you provide a full copy of each quality assurance review report issued by the body as an attachment to the application. Alternatively, you can provide a summary description of the outcome; including the main findings of the review, the main actions the applicant has undertaken to address the shortcomings and whether the body has communicated its satisfaction with the actions taken. | | | | | |
| Name of authority | Country of authority | Date of external review | Report or summary provided? | | Reason for not providing report or summary |
|  |  |  | Yes  No | |  |
|  |  |  | Yes  No | |  |
|  |  |  | Yes  No | |  |
|  |  |  | Yes  No | |  |
|  |  |  | Yes  No | |  |

| 8.0 Relevant Audit Clients | | | | | | |
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| 8.1 List below all relevant audit clients1. | | | | | | |
|  | Example | 1 | 2 | 3 | 4 | 5 |
| Name of client | *Energy Plc* |  |  |  |  |  |
| Country of Incorporation | *USA* |  |  |  |  |  |
| Incorporation number | *0001* |  |  |  |  |  |
| Accounting period end | *31 December* |  |  |  |  |  |
| Auditing standards applied to audit | *ISAs (IAASB)* |  |  |  |  |  |
| Independence requirements applied to audit | *IFAC Code of Ethics* |  |  |  |  |  |
| Name of the authorities responsible for external review of audit | *US PCAOB* |  |  |  |  |  |
| Listed on which exchanges? | *London Stock Exchange* |  |  |  |  |  |
| Type of securities listed | *Listed equity* |  |  |  |  |  |
| Turnover of client  *State the currency used* | *USD $1 million* |  |  |  |  |  |
| Market capitalisation of client  *In GBP (£) millions* | *GBP £100 million* |  |  |  |  |  |
| Audit fee  *State the currency used* | *USD $100,000* |  |  |  |  |  |

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| If you have no UK-traded third country company audits, | |
| Explain why you wish to register as a Third Country Auditor in the United Kingdom. | |
| Confirm the auditing standards you will apply to new relevant clients. Please refer to [**FAQ 18**](https://www.frc.org.uk/documents/117/Form_A_FAQ.pdf) on our website. |  |
| * International Standards on Auditing (UK) (‘ISAs (UK)’) |  |
| * International Standards on Auditing (‘ISA’s) as issued by the International Auditing and Assurance Standards Board (IAASB) |  |
| * National auditing standards   (Please state the name of the national auditing standards and the country of origin of those standards): |  |
| * If you are required to conduct an audit in accordance with the auditing standards of your client’s country of incorporation due to national laws and regulations, then you must confirm the use of both the national auditing standards and ISAs in accordance with UK requirements (dual reports) (Please state the name of the national auditing standards and the country of origin of those standards): |  |
| Confirm which Independence requirements will be applied for any future relevant clients: | |

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| 9.0 Attachments | |
| 9.1 Confirm whether the following attachments have been included as part of the application: | |
| Description of the network (Item 3.3) |  |
| Description of the internal quality management system (Item 4.1) |  |
| Copy of the report or summary of the last external quality assurance review(s) (Item 7.2) |  |

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| 10.0 Declaration and Signature | | |
| Review the declaration and, should the applicant agree, fill in the details of a person authorised to sign the form on behalf of the applicant. Once the form has been completed, it should be signed and sent via e-mail. The completed form should be sent as an attachment to [thirdcountryauditors@frc.org.uk](mailto:thirdcountryauditors@frc.org.uk). Please contact us if it is difficult for you to make your submission by email.  When the application is received an invoice will be issued for the applicant to pay the Registration fee, according to [Guidance Note TCA2](https://www.frc.org.uk/documents/364/Guidance_Note_TCA2_-_Periodical_Fees.pdf). **It is important that the amount received by the FRC after all deductions is the full amount as shown on the invoice. Registrations cannot be approved if there is any amount outstanding.** | | |
| **The applicant agrees to the following:**  **We confirm that, to the best of our knowledge, the information in this form is complete and true.**    **We will co-operate fully with the FRC in respect of arrangements for investigating and disciplinary hearings relating to our performance of functions related to the audit of UK-traded non-UK companies and to the fullest extent that doing so does not contravene a law to which we are subject. We will make best efforts to secure any relevant consents that are required to share information requested by the FRC. Where we are unable to fully co-operate, we will provide the FRC with a legal opinion if required by the FRC. We understand that we are required to pay the costs of these arrangements.**  **We will pay the appropriate statutory fees to the FRC in accordance with** [**Guidance Note TCA2**](https://www.frc.org.uk/documents/364/Guidance_Note_TCA2_-_Periodical_Fees.pdf)**.**  **We will notify the FRC without undue delay of any changes in the information required in this Form (including if our firm is appointed auditor of additional relevant audit clients) so that the Register may be updated.**  **We understand that registration as a third country auditor in the UK lasts for a period of one year and that we are required to make an annual application to renew our status with the FRC in order to continue our registration.** | | Yes  Yes  Yes  Yes  Yes |
| First name |  | |
| Last name |  | |
| Role |  | |
| Date |  | |

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| Signature |  |

1. *A* *“relevant audit client” is defined as any company incorporated or formed outside the UK with transferable securities admitted to trading on a regulated market in the United Kingdom for which the applicant provides an audit report concerning the annual or consolidated accounts. This is with the exception of companies that are issuers exclusively of debt securities, the denomination of which is:*

   1. *If admitted to trading on or before 31 December 2010:* 
      * *at least EUR 50,000 per unit or,*
      * *in the case of debt securities denominated in another currency, equivalent, at the date of issue, to at least EUR 50,000.*

   *OR*

   1. *If admitted to trading after 31 December 2010:*
      * *at least EUR 100,000 per unit or,*
      * *in the case of debt securities denominated in another currency, equivalent, at the date of issue, to at least EUR 100,000.*

   [↑](#footnote-ref-2)