



An application for registration as Public Interest Entity ("PIE") Auditor and any subsequent change is made by a practice unit registered with the Hong Kong Institute of Certified Public Accountants ("the Institute"/ "HKICPA"), i.e. a firm, corporate practice or practising certificate holder practising in own name. If you are a non-HKICPA member and nominated by the PIE Auditor applicant as an Engagement Quality Control Reviewer, please complete and forward this Form along with relevant supporting documents and your completed Fit and Proper Declaration Form (Form PIE-F&P) to the PIE Auditor applicant for submission to HKICPA as part of the application. HKICPA will not accept this Form sent by person(s) other than the PIE Auditor applicant.

Name of PIE Auditor applicant: _____

Full name of nominated
Engagement Quality
Control Reviewer: _____

Personal Details Form for a non-HKICPA member applying for registration as an Engagement Quality Control Reviewer ("EQCR")

A copy each of following supporting documents are enclosed: (see Note 1)

(1) HK identity card/
Passport no. *: _____
(Please enclose a copy of your HK identity card/ passport.)

(2) Name of the institute of which
you are a current member: _____
(see Note 6) (Please enclose a copy of your membership certificate.)

As you are not a current HKICPA member, please provide the following contact details for our future communication purpose.

Email address: _____ Day-time contact tel. no.: _____

Correspondence
address: _____

Other particulars:

- (A) I have previously been admitted as a member of HKICPA:
 Yes, my former membership no. is _____ . No
- (B) I have been admitted as an International Affiliate ("IA") of HKICPA:
 Yes, my current / former* IA registration no. is _____ . No
- (C) I have been admitted as a student of the Institute's Qualification Programme ("QP"):
 Yes, my current / former* QP registration no. is _____ . No

Declaration:

- I declare that the above information is true and complete to the best of my knowledge and belief.
- I confirm that all documents provided are true and correct copies of the original, true documents. I understand that providing false documents is a violation of both criminal and civil law, for which I will be held responsible.
- I undertake to notify the Institute of any future change of the above information, in particular, my contact details as soon as practicable.

Signature of
nominated EQCR: _____ Date: (dd/mm/yyyy) _____

* Please delete as appropriate.

Please put a "✓" in the appropriate box .

NOTES

PLEASE READ THESE NOTES CAREFULLY BEFORE COMPLETING FORM PIE-EQCR

(The Institute reserves the right to change, modify, add or remove any part of this form without prior notice.)

1. An application for registration of a non-HKICPA member as an Engagement Quality Control Reviewer must be supported by documentary evidence of the applicant's identity and professional qualification. The Hong Kong Institute of Certified Public Accountants ("the Institute"/ "HKICPA") has the right to examine the original or certified true copy of the document.
2. Personal Data (Privacy) Ordinance: All information provided in this form will be used by the Institute and Financial Reporting Council ("FRC") for the purpose of exercising their respective powers under the Financial Reporting Council Ordinance ("FRCO") (Cap 588), Professional Accountants Ordinance ("PAO") and its subsidiary legislation (Cap 50) and administering or enforcing the relevant provision of the FRCO, PAO and its subsidiary legislation, and for any other legitimate purposes as may be required, authorized or permitted by law. The Institute will also use your personal data provided in this form for statistical research and analysis and for other uses internally.
3. The provision of personal data by means of this form is voluntary. However, insufficient information may result in rejection of an application. Data collected may be accessible by the Institute's officers, persons or committees processing registration and related matters. Please refer to the Institute's privacy policy and personal information collection statement on its website at: www.hkicpa.org.hk.
4. Unless otherwise agreed, hard copies of any documents containing your personal data provided to the Institute, if any, will become the property of the Institute and will not be returned to you. The Institute will destroy any documents it holds in accordance with its internal policy and applicable laws.
5. Under the Personal Data (Privacy) Ordinance, applicants have a right to request access to and correction of their personal data kept by the Institute. If you wish to exercise these rights, please email admission@hkicpa.org.hk or contact the Membership and Admission Department at (852) 2287-7228.
6. **Engagement Quality Control Reviewer:**
Responsibilities: oversee the engagement quality control reviews carried out in relation to the public interest entity ("PIE") engagements carried out by the PIE Auditor.

Registration requirement: must be a current member of HKICPA or one of the following accountancy bodies which have entered into a recognition agreement with the Institute, and possesses relevant auditing experience enabling him/ her to perform the role in compliance with the *Hong Kong Standard on Quality Control 1 – Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements*:

- (i) Association of Chartered Certified Accountants ("ACCA")
- (ii) Chartered Accountants Australia & New Zealand ("CA ANZ")
- (iii) Chartered Accountants Ireland ("CAI")
- (iv) Chartered Institute of Management Accountants ("CIMA")
- (v) Chartered Professional Accountants Canada ("CPA Canada")
- (vi) Chinese Institute of Certified Public Accountants ("CICPA")
- (vii) CPA Australia
- (viii) Institute of Chartered Accountants in England & Wales ("ICAEW")
- (ix) Institute of Chartered Accountants of Scotland ("ICAS")
- (x) Institute of Chartered Accountants of Zimbabwe ("ICAZ")
- (xi) South African Institute of Chartered Accountants ("SAICA")
- (xii) U.S. State Boards of Accountancy ("U.S. CPA")

HKICPA Council accepts members of these bodies to register as Engagement Quality Control Reviewers. It does not imply that members of these bodies are eligible for direct admission to the HKICPA membership. They will need to fulfill all the conditions in the respective recognition agreement before they can be registered as a CPA (i.e. HKICPA member) if they so wish.

7. It is an offence for any person to provide false or misleading information in connection with a PIE auditor registration application under the FRCO.