

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 nominated by the PIE Auditor applicant as a Responsible Person, i.e. Engagement Partner, Engagement Quality Control Reviewer and/ or Quality Control System Responsible Person, please complete and forward this Form 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 Responsible Person: _____

HKICPA Membership no., if any: _____

Proposed registration as: #

Engagement Partner

Engagement Quality Control Reviewer

Quality Control System Responsible Person

Fit and Proper Declaration Form

Please check the boxes below. For answers indicating a "yes", please provide further explanation in separate sheet(s). Please write your full name with date and sign on each sheet. (No. of sheet(s) attached _____)

(a) Financial integrity

Yes No

- In the last five years, have you made any compromise or arrangement with creditors, or otherwise failed to satisfy creditors in full? Yes No
- Have you ever been declared bankrupt or been the subject of a bankruptcy court order in Hong Kong or elsewhere, or has a bankruptcy petition ever been served on you? Yes No

(b) Conviction or civil liability

Yes No

- Have you been convicted of an offence under Part V (Perjury) of the Crimes Ordinance (Cap. 200)? Yes No
- Have you been convicted in Hong Kong or elsewhere of any offence other than a minor traffic or littering offence? Conviction of a minor traffic or littering offence refers to one that did not lead to imprisonment (including suspended sentence). Yes No
- Have you been guilty of misconduct in your professional or business activities? Yes No
- In the last five years, have you been the subject of any civil action relating to professional or business activities which resulted in a finding against you and involving your fitness or propriety in respect of those activities by a court, or a settlement being agreed? Yes No

(c) Good reputation and character

Yes No

Have you been:

- refused the right to carry on a trade, business or profession for which a specific license, registration or other authority is required or had such right restricted or withdrawn? Yes No
- refused entry to any professional body or trade association, or decided not to continue with an application or had membership restricted or withdrawn? Yes No
- reprimanded, warned about future conduct, disciplined or publicly criticised by any professional or regulatory body? Yes No
- made the subject of an order of a court or tribunal relating to your fitness or qualification to carry on any trade, profession or business or any appointment or election to any position or office? Yes No
- investigated on allegations of misconduct or malpractice in connection with professional or business activities which resulted in a formal complaint being made against you by a professional body (e.g. ACCA or CPA Australia) or regulatory body (e.g. Securities and Futures Commission or Financial Reporting Council), whether or not the complaint was proved or an order was made against you? * Yes No
- investigated by any enforcement agency (e.g. the Police or the Independent Commission Against Corruption) on any criminal offence which resulted in charges being brought against you, regardless of whether you were subsequently convicted of the offence or not? * Yes No

* If the investigations are still ongoing and cannot be lawfully disclosed, you may check "No" to the question, but should notify the Institute of the results as soon as practicable after completion of the investigations.

Declaration:

- I declare that the above information is true and complete to the best of my knowledge and belief.
- If there are ongoing investigations which I cannot lawfully disclose, I undertake to notify the Institute of the results as soon as practicable after completion of the investigations.
- I undertake to notify the Registrar of any future conviction of any criminal offence or professional misconduct locally or overseas as soon as practicable.
- I agree to the provision of my personal data to the Financial Reporting Council for the purpose of exercising its power under the Financial Reporting Council Ordinance (Cap 588).
- For non-HKICPA members only: My completed Personal Details Form (Form PIE-EQCR) is attached.

Signature of nominated

Responsible Person: _____

Date: (dd/mm/yyyy) _____

Please put a "✓" in the appropriate box

NOTES

PLEASE READ THESE NOTES CAREFULLY BEFORE COMPLETING **FORM PIE-F&P**

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

1. **Personal Data (Privacy) Ordinance:** All information provided in this form will be used by Hong Kong Institute of Certified Public Accountants (“the Institute”/ “HKICPA”) 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.
2. 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.
3. 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.
4. 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.
5. **Register of Registered PIE Auditors**
Under the FRCO, HKICPA shall keep a register of Registered Public Interest Entity (“PIE”) Auditors for public inspection without charge. Upon approval of this application, the full name of the PIE Auditor and each registered Responsible Person of the auditor and other information will be entered into the register at www.hkicpa.org.hk as required by the FRCO, including:
 - (a) Expiry date of registration of the auditor;
 - (b) Registered office of the auditor;
 - (c) The conditions imposed by the HKICPA Council in relation to the registration of the auditor, including any condition relating to the registered Responsible Persons of the auditor, if any;
 - (d) A record of –
 - 1) the sanctions imposed or actions by the FRC (except a private reprimand); and
 - 2) the orders made under section 35 of the PAO,in relation to the auditor, or any registered Responsible Person of the auditor, within the last 5 years, if any.
6. It is an offence for any person to provide false or misleading information in connection with a PIE auditor registration application under the FRCO.