

**HONG KONG INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS**

(Incorporated by the Professional Accountants Ordinance, Cap. 50)



**APPLICATION FOR REGISTRATION OF ADDITIONAL
RESPONSIBLE PERSON OF A
REGISTERED PUBLIC INTEREST ENTITY ("PIE") AUDITOR**

(Prior approval by the Council is required)

For Office Use Only

**Name of Registered
PIE Auditor:** _____

Member/ Firm/ Corporate Practice No.: _____

Formal approval given on: _____

IMPORTANT:

- Please read Notes carefully before completing this Form.
- **Personal Data (Privacy) Ordinance:** All information provided in this form will be used by the Hong Kong Institute of Certified Public Accountants ("the Institute"/"HKICPA") and the Financial Reporting Council 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 provisions 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 the collected data in this form for statistical research and analysis, and for other uses internally.

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.

Unless otherwise agreed, hard copies of any documents containing personal data that you provide 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.

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 Admission Department at (852) 2287-7228.

Section 1 – Name of the Registered PIE Auditor:

(in English)

(in Chinese, if any)

Mode of practice #:

- Firm Firm No.: _____ (Please proceed to Section 2)
- Corporate Practice Corporate Practice No.: _____ (Please proceed to Section 2)
- CPA (practising) in own name PC No.: _____ (Please proceed to Section 3)

Section 2 – Addition of Responsible Person(s) by Firm/ Corporate Practice *: (Notes 1.2, 3, 4 & 6)

2.1 – Registration of Engagement Partner ("EP"), Engagement Quality Control Reviewer ("EQCR") or Quality Control System Responsible Person ("QCSR") who is a partner of the firm/ director of the corporate practice *:

Full name in BLOCK letters	HKICPA member no.	Proposed for registration as: #			Proposed effective date (dd/mm/yyyy)	Fit & Proper Declaration attached (Note 3.1)
		EP (Note 2.1)	EQCR (Note 2.2)	QCSR (Note 2.3)		
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____	<input type="checkbox"/>
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____	<input type="checkbox"/>
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____	<input type="checkbox"/>
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____	<input type="checkbox"/>
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____	<input type="checkbox"/>
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____	<input type="checkbox"/>
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____	<input type="checkbox"/>
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____	<input type="checkbox"/>
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____	<input type="checkbox"/>
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____	<input type="checkbox"/>
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____	<input type="checkbox"/>
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____	<input type="checkbox"/>

2.2 – Registration of EP or EQCR who is an authorized signatory of the firm/ authorized person of the corporate practice *:

Full name in BLOCK letters	HKICPA member no.	Proposed for registration as: #		Proposed effective date (dd/mm/yyyy)	Fit & Proper Declaration attached (Note 3.1)
		EP (Note 2.1)	EQCR (Note 2.2)		
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	_____	<input type="checkbox"/>
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	_____	<input type="checkbox"/>

(Please use separate sheet if more additions are required, duly signed by the applicant with full name and date on each of the sheet(s) attached. Total no. of sheet(s) attached _____.)

* Please delete as appropriate.

Please put a "✓" in the appropriate box .

2.3 – Registration of EQCR(s) who is not a partner of the firm/ director of the corporate practice *:

Full name in BLOCK letters	_____	Proposed effective date	_____
			(dd/mm/yyyy)
HKICPA member no.	_____	Fit & Proper Declaration attached	<input type="checkbox"/>
	(if applicable)	(Note 3.1)	

For registration of a non-HKICPA member as a EQCR, additional information is required: (Notes 2.2 & 3.3)

Name of institute	HK ID/ Passport no. *	Personal Details Form attached	<input type="checkbox"/>
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(Please use separate sheet if more additions are required, duly signed by the applicant with full name and date on each of the sheet(s) attached. Total no. of sheet(s) attached ____.)

Section 3 – Registration of Engagement Quality Control Reviewer(s) by a CPA (practising) in own name:

(Notes 1.2, 3, 4 & 6)

Full name in BLOCK letters	_____	Proposed effective date	_____
			(dd/mm/yyyy)
HKICPA member no.	_____	Fit & Proper Declaration attached	<input type="checkbox"/>
	(if applicable)	(Note 3.1)	

For registration of a non-HKICPA member as a EQCR, additional information is required: (Notes 2.2 & 3.3)

Name of institute	HK ID/ Passport no. *	Personal Details Form attached	<input type="checkbox"/>
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(Please use separate sheet if more additions are required, duly signed by the applicant with full name and date on each of the sheet(s) attached. Total no. of sheet(s) attached ____.)

Declaration: #

- I declare that the proposed Engagement Quality Control Reviewer(s) possesses relevant auditing experience in compliance with the Hong Kong Standard on Quality Control 1. (Note 2.2)
- I declare that the proposed Quality Control System Responsible Person(s) is the Chief Executive Officer or a member of the managing board of partners of my/our* practice. (Note 2.3)
- I declare that all information provided in this application is true and complete to the best of my knowledge and belief.
- I/We* waive all claims against the Hong Kong Institute of Certified Public Accountants for any loss or damage my/our* practice may suffer arising from this application.

Signature of the Senior Partner of the firm/
Managing Director of the corporate practice/
CPA (practising) *

Date (dd/mm/yyyy)

* Please delete as appropriate.

Please put a "✓" in the appropriate box .

The completed application form should be returned with all supporting documents by registered mail to:

The Registrar, Hong Kong Institute of Certified Public Accountants, 27th Floor, Wu Chung House, 213 Queen's Road East, Wan Chai, Hong Kong.

P.S. Applicants may also submit their applications by hand to the Institute's office at the above address during office hours.

Notes

PLEASE READ THESE NOTES CAREFULLY BEFORE COMPLETING FORM PIE-3A

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

1 – Change of Responsible Person(s) of a Registered PIE Auditor

- 1.1 Under the Financial Reporting Council Ordinance ("FRCO"), it is an offence for any person who is not a registered Responsible Person of a Registered Public Interest Entity ("PIE") Auditor to carry out any activity in the respective roles of the Registered PIE Auditor.
- 1.2 A Registered PIE Auditor may apply for the following change(s), which requires the prior approval of the Council of the Hong Kong Institute of Certified Public Accountants ("HKICPA"), via this Form:
- Registration of additional Responsible Person(s)
 - Addition of new role for existing Responsible Person(s)

As change will take effect upon Council's approval, please check the application submission deadlines announced in the Institute's website from time to time so as to allow sufficient time for processing your application.

- 1.3 Cessation of registration of Responsible Person(s) should be notified to HKICPA in writing by the sole practitioner/ senior partner/ managing director of a firm/ corporate practice or the CPA (practising) as soon as practicable and in any event within 14 days thereof. The Registered PIE Auditor may notify the Institute such cessation(s) or removal of any role(s) taken up by an existing Responsible Person by completing and submitting Form PIE-3B which is downloadable from the Institute's website at www.hkicpa.org.hk.

2 – Responsibilities and registration requirements of Responsible Person

2. The FRCO provides that for each of the 3 Responsible Persons, i.e. the Engagement Partner, Engagement Quality Control Reviewer and Quality Control System Responsible Person, the PIE Auditor must have at least one such person, but a person may be registered for one or more of the roles. For a sole practitioner, the applicant must have at least one Engagement Quality Control Reviewer other than himself/herself.

2.1 Engagement Partner ("EP")

Responsibilities: responsible for the PIE engagements carried out by the auditor.

Registration requirement: must be a current HKICPA member holding a valid practising certificate ("PC") who is practising in his own name or is a practising partner/ authorized signatory of a firm or a practising director/ authorized person of a corporate practice, whichever is applicable.

2.2 Engagement Quality Control Reviewer ("EQCR")

Responsibilities: oversees the engagement quality control reviews carried out in relation to the PIE engagements carried out by the 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*:

- Association of Chartered Certified Accountants ("ACCA")
- Chartered Accountants Australia & New Zealand ("CA ANZ")
- Chartered Accountants Ireland ("CAI")
- Chartered Institute of Management Accountants ("CIMA")
- Chartered Professional Accountants Canada ("CPA Canada")
- Chinese Institute of Certified Public Accountants ("CICPA")
- CPA Australia
- Institute of Chartered Accountants in England & Wales ("ICAEW")
- Institute of Chartered Accountants of Scotland ("ICAS")
- Institute of Chartered Accountants of Zimbabwe ("ICAZ")
- South African Institute of Chartered Accountants ("SAICA")
- 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.

2.3 Quality Control System Responsible Person ("QCSR")

Responsibilities: responsible for the quality control system of the auditor.

Registration requirement: must be a current HKICPA member holding a valid PC who is the Chief Executive Officer or a member of the managing board of partners of the applicant.

2.4 Fit and Proper Requirement

The FRCO requires that the CPA (practising), partners of the firm or directors of the corporate practice (as the case may be), and each Responsible Person of the applicant, i.e. the Engagement Partner, Engagement Quality Control Reviewer and Quality Control System Responsible Person, are a fit and proper person to be a CPA, i.e. member of the Institute. Please refer to Note 3.1.

If the applicant fails to meet the fit and proper requirement, the HKICPA Council may refuse the application or grant the application subject to any condition that the Council considers appropriate to impose under the FRCO, including but not limited to the completion of training in the form of relevant CPD programmes by the Responsible Person(s).

3 – Supporting documents

3.1 **Fit and Proper Declaration (applicable to all Responsible Persons)**

Each nominated EP, EQCR and QCSR is required to complete and submit a Fit and Proper Declaration together with this application. A Fit and Proper Declaration Form is in [Form PIE-F&P](#).

3.2 **For a proposed EP/ QCSR who is not a current partner/ director of a firm/ corporate practice:**

In the case of a firm, the following document/ payment are required:

- a completed Form RF-3 along with appropriate firm annual fee is required for registration of that person as a practising partner.
- if the proposed EP is to be appointed as the authorized signatory of the firm, an official letter from the sole practitioner/ senior partner of the firm providing personal details (full name and practising certificate no.) of the new authorized signatory and the effective date of the authorization with his/her specimen signature of the firm.

In the case of a corporate practice, the following document/ payment are required:

- a completed Form RCP-3A along with appropriate corporate practice annual fee and relevant supporting documents are required for registration of that person as a shareholder/ practising member director.

3.3 **For a proposed EQCR who is currently not a HKICPA member:**

He/ She is required to provide his/ her personal details in [Form PIE-EQCR](#) and submit copies of the following documents together with this application:

- (a) identity document (e.g. HKID card, passport); and
- (b) membership certificate of the parent institute.

4 – Processing of application

4.1 The Registration and Practising Committee ("the Committee") will examine an application made on this Form and submit its recommendations to the Council for approval.

4.2 The result of an application will normally be available 10 weeks after the relevant submission deadline. Please refer to the Submission Deadline announced by the Institute from time to time.

4.3 Failure to provide full information and evidence may cause delay in the processing of an application.

4.4 The Institute reserves the right to verify where necessary the information furnished by the applicant with any third parties concerned.

4.5 Any false or misleading information provided in this application form may result in the application not being processed. It is also an offence for any person to provide false or misleading information in connection with a PIE auditor registration application under the FRCO. Please review your application carefully before submission of your application to the Institute.

4.6 Upon Council's approval, application result and a copy of such notice will be sent to the Registered PIE Auditor and each additional Responsible Person of the auditor.

5 – Fee

NO handling charge is required for addition of Responsible Person(s) via this application.

6 – Register of Registered PIE Auditors

Under the FRCO, HKICPA shall keep a register of Registered PIE Auditors for public inspection without charge. Upon approval of this application, the change of Responsible Person(s) of the Registered PIE Auditor with relevant information will be updated to the register at www.hkicpa.org.hk.

7 – Enquiries

For enquiries in relation to this application or registration of Registered PIE Auditor, please email: pieauditor@hkicpa.org.hk or call (852) 2287-7531.

For enquiries in relation to change of particulars of a practice unit, such as change of contact details, partner(s)/ director(s) who is/are not Responsible Person(s) under the registration of a Registered PIE Auditor, please email: admission@hkicpa.org.hk or call the Admission Department at (852) 2287-7228.

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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? | <input type="checkbox"/> | <input type="checkbox"/> |
| • 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? | <input type="checkbox"/> | <input type="checkbox"/> |

(b) Conviction or civil liability

- | | Yes | No |
|--|--------------------------|--------------------------|
| • Have you been convicted of an offence under Part V (Perjury) of the Crimes Ordinance (Cap. 200)? | <input type="checkbox"/> | <input type="checkbox"/> |
| • 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). | <input type="checkbox"/> | <input type="checkbox"/> |
| • Have you been guilty of misconduct in your professional or business activities? | <input type="checkbox"/> | <input type="checkbox"/> |
| • 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? | <input type="checkbox"/> | <input type="checkbox"/> |

(c) Good reputation and character

Have you been:

- | | Yes | No |
|---|--------------------------|--------------------------|
| • 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? | <input type="checkbox"/> | <input type="checkbox"/> |
| • refused entry to any professional body or trade association, or decided not to continue with an application or had membership restricted or withdrawn? | <input type="checkbox"/> | <input type="checkbox"/> |
| • reprimanded, warned about future conduct, disciplined or publicly criticised by any professional or regulatory body? | <input type="checkbox"/> | <input type="checkbox"/> |
| • 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? | <input type="checkbox"/> | <input type="checkbox"/> |
| • 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? * | <input type="checkbox"/> | <input type="checkbox"/> |
| • 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? * | <input type="checkbox"/> | <input type="checkbox"/> |

* 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 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.



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.
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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.