

Independent Examiner Application Form

Applicant Information	
Company Name (where applicable):	
Name:	
Address:	
Contact Number(s):	
Email:	
Applicant Qualifications (see attached guidance notes)	
Qualifications (please state):	Copies provided: <input type="checkbox"/>

Approval Request (please select either or both)	
<input type="checkbox"/> Authority Name(s):	
<input type="checkbox"/> To be placed on the 'Approved Persons List'	

Agreement
<p>I confirm that I have read the guidance notes and understand that additional information is available from the Audit Act 2006 and Accounts and Audit (Amendment) Regulations 2016.</p> <p>I confirm that ;</p> <ul style="list-style-type: none"> a) the details provided above are correct b) that I am an accountant or person holding a qualification prescribed under section 11(1)c of the Charities (Registration) Act 1989 and will notify the Treasury should this cease to be the case. c) I have read and understood the disqualification criteria. I will not agree to appointment to any body where I would be so disqualified. d) Approved Persons List- I understand that in requesting to be placed on this list I agree for my details to be passed on to the designated bodies to be considered as their examiner. <p>Signed.....Printed: Date.....</p>

For Treasury Use Only:		
<input type="checkbox"/> Qualification verified	<input type="checkbox"/> Applicant not disqualified	Approved: Yes- <input type="checkbox"/> No- <input type="checkbox"/>
Signed:..... Date:		

Applicant Guidance Notes

Please return the completed form to:

Audit Advisory Division
Treasury
1st Floor Government Office
Bucks Road
Douglas
Isle of Man
IM1 3PU

For further information please contact Audit Advisory Division on: 686552.

General Information

The Treasury Local Government Directions 2016 (1) permit the following bodies, subject to additional qualification, to undertake an examination of their accounts as opposed to an audit:

- a) every local authority;
- b) every body established by or under any statutory provision and consisting of or including persons appointed by one or more local authorities;
- c) and every burial authority required by the Burials Act 1986 to have its accounts audited in accordance with the Act.

This application is only in relation to the examination of the accounts for bodies who gross income or gross expenditure (whichever is greater) does not exceed £100,000 in the year to which the accounts relate and the immediately preceding year shall be subject to examination in accordance with the [Audit Act 2006](#) (the Act).

The [Accounts and Audit \(Amendment\) Regulations 2016](#) outline the requirements for an Examination under the Act.

Appointment of an Examiner

The Act states "*examination in relation to an account, is an account conducted-*

- a) *In such a manner as the Treasury may direct;*
- b) *By an examiner for the time being approved by the Treasury."*

Please complete the accompanying form to apply for Treasury approval as an Examiner.

However please also note that Section 3B(2) states "*An examiner is to be appointed by the body whose accounts are to be examined, and the fees and terms of engagement of the examiner are to be agreed between the body and the examiner."*

Persons Disqualified as Inspector (Audit Act 2006 (4B))

The following are disqualified for acting as an inspector under this Act —

- a) a member of the Council or the Keys;
- b) a member of, or a person employed by, a Department or Statutory Board;
- c) an employee of the Public Services Commission;
- d) a partner in a firm, any member of which is a person within paragraph (a), (b) or (c);
- e) a member of a limited liability company, any member of which is a person within paragraph (a), (b) or (c);
- f) in relation to the accounts of a body referred to in section 1(1)(c), (d), (e), (f), (h) or (i), a person who is, or who is a partner in a firm, or a member of a limited liability company, any member of which is, a member of or employed by that body;

- g) in relation to the accounts of a Department or Statutory Board, a person who is, or who is a partner in a firm, or a member of a limited liability company, any member of which is, a member of or employed by a company which would be a subsidiary, within the meaning of section 1 of the *Companies Act 1974*, of that Department or Statutory Board if the Department or Statutory Board were itself a company.

Previously Approved Persons List

If approval is given by the applicant they will be placed on the 'previously approved persons list'. This list will be kept by the Treasury (detailing the applicants name and contact information) and distributed to bodies who may require their services.

Qualifications

In order to be qualified as an examiner the applicant must be;

- a) a qualified accountant as defined under Section 3 (1) of [Interpretation Act 1976](#).
- b) hold a relevant prescribed qualification prescribed under section 11(1)c of the *Charities (Registration) Act 1989* (current list below). It is requested that copies of certificates from governing bodies are provided for verification.

Governing Body	Qualification
ICSA - Institute of Chartered Secretaries & Administrators	ACIS - Associate of the Chartered Institute of Secretaries
ICSA - Institute of Chartered Secretaries & Administrators	FCIS - Fellow of the Chartered Institute of Secretaries
CIB - The Chartered Institute of Bankers	ACIB - Associate of The Chartered Institute of Bankers
CIBS - The Chartered Institute of Bankers in Scotland	MCIBS - Member of the Chartered Institute of Bankers in Scotland
ACCA - Association of Chartered Certified Accountants	CAT - Certified Accounting Technician
ACCA - Association of Chartered Certified Accountants	Diploma in Financial Management
AAT - Association of Accounting Technicians	AAT - Association of Accounting Technicians
ICAEW - Institute of Chartered Accountants in England & Wales	Diploma in Charity Accounting
CIPFA - Chartered Institute of Public Finance and Accountancy	Certificate in Charity Finance & Accountancy
CIPFA - Chartered Institute of Public Finance and Accountancy	Diploma in Public Audit
AIA - The Association of International Accountants	AAIA - Associate of the Association of International Accountants
AIA - The Association of International Accountants	FAIA - Fellow of the Association of International Accountants
AAPA - The Association of Authorised Public Accountants	AAPA - The Association of Authorised Public Accountants
IIA - The Institute of Internal Auditors UK & Ireland	PIIA - Diploma in Internal Audit Practice
IIA - The Institute of Internal Auditors UK & Ireland	MIIA - Advanced Diploma in Internal Auditing and Management
ACT - The Association of Corporate Treasurers	AMCT - Diploma in Corporate Treasury Management
IFA - The Institute of Financial Accountants	FFA - Fellow of the Institute of Financial Accountants