

ACCOUNTING AND FINANCIAL REPORTING COUNCIL

APPLICATION FOR REGISTRATION OF ADDITIONAL RESPONSIBLE PERSON OF A REGISTERED PUBLIC INTEREST ENTITY (“PIE”) AUDITOR (FORM PIE-3)

IMPORTANT:

Personal Data (Privacy) Ordinance: The information requested in this application form may include personal data as defined in the Personal Data (Privacy) Ordinance (Cap. 486). Please refer to the [“Personal Information Collection Statement”](#) which sets out the policies and practices of the Accounting and Financial Reporting Council (“AFRC”) with regard to any personal data provided.

The requirements and procedures for the application for the registration of additional responsible person of a registered PIE auditor are set out in the [“Guide for the Registration of PIE Auditors”](#) (“Guide”). Please read the Guide before completing this application form.

SUBMISSION OR ENQUIRIES:

The completed application form should be sent with all supporting documents by post to the AFRC:

Policy, Registration and Oversight Department
Accounting and Financial Reporting Council
10/F, Two Taikoo Place
979 King's Road, Quarry Bay
Hong Kong

For any enquiry, please contact the AFRC at +852 3586 7800 or e-mail registration@afrc.org.hk.

Section 1 – Name of the Registered PIE Auditor:

English name: _____

Chinese name, if any: _____

Mode of practice:

(Please ✓ the appropriate option below)

CPA Firm CPA Firm No.: _____ (Complete sections 2 to 4, if applicable, and 6)

Corporate Practice Corporate Practice No.: _____ (Complete sections 2, 4, if applicable, and 6)

CPA (practising) who practises in own name Practising Certificate No.: _____ (Complete sections 5 and 6)

Section 2 – Partner(s) of the CPA firm / Director(s) of the corporate practice proposed for registration as responsible persons

Each partner of the CPA firm / each director of the corporate practice proposed for registration as an engagement partner, engagement quality control reviewer or quality control system responsible person is required to complete and sign a "Fit and Proper Declaration Form" (Form F&P).

Proposed for registration as:

HKICPA Membership no.	Practising Certificate no., if any	Full name in BLOCK letters	Engagement Partner	Engagement Quality Control Reviewer	Quality Control System Responsible Person	Fit and Proper Declaration Form attached	Proposed effective date ^{#1} (dd/mm/yyyy)
_____	_____	_____	<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"/>	_____

(Please use separate sheet, if necessary, duly signed by the senior partner / managing director with the CPA firm / corporate practice registration no. on each of the sheet(s) attached. Total no. of sheet(s) attached _____.)

Section 3 – Authorized signatories of the CPA firm proposed for registration as responsible persons:

Each authorized signatory of the CPA firm proposed for registration as an engagement partner or engagement quality control reviewer is required to complete and sign a "Fit and Proper Declaration Form" (Form F&P).

Proposed for registration as:

HKICPA Membership no.	Practising Certificate no.	Full name in BLOCK letters	Engagement Partner	Engagement Quality Control Reviewer	Fit and Proper Declaration Form attached	Proposed effective date ^{#1} (dd/mm/yyyy)
_____	_____	_____	<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"/>	_____

(Please use separate sheet, if necessary, duly signed by the senior partner with the CPA firm registration no. on each of the sheet(s) attached. Total no. of sheet(s) attached _____.)

Section 4 – Registration of Engagement Quality Control Reviewer(s) who is not a partner or authorized signatory of the CPA firm / a director of the corporate practice:

Each proposed engagement quality control reviewer is required to complete and sign a "Fit and Proper Declaration Form" (Form F&P). For those who are not a CPA (practising), he or she needs to complete and sign a "Personal Details Form" (Form PIE-EQCR).

HKICPA Membership no., if any	Practising Certificate no., if any	Full name in BLOCK letters	Personal Details Form attached (for non-CPA (practising) only)	Fit and Proper Declaration Form attached	Proposed effective date ^{#1} (dd/mm/yyyy)
_____	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	_____
_____	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	_____
_____	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	_____

(Please use separate sheet, if necessary, duly signed by the senior partner / managing director with the CPA firm / corporate practice registration no. on each of the sheet(s) attached. Total no. of sheet(s) attached _____.)

Section 5 – Registration of Engagement Quality Control Reviewer(s) by a CPA (practising) who practises in own name:

Each proposed engagement quality control reviewer is required to complete and sign a "[Fit and Proper Declaration Form](#)" (Form F&P). For those who are not a CPA (practising), he or she needs to complete and sign a "[Personal Details Form](#)" (Form PIE-EQCR).

HKICPA Membership no., if any	Practising Certificate no., if any	Full name in BLOCK letters	Personal Details Form attached (for non-CPA (practising) only) (Please put a "✓" in the appropriate boxes)	Fit and Proper Declaration Form attached	Proposed effective date^{#1} (dd/mm/yyyy)
_____	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	_____
_____	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	_____
_____	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	_____

(Please use separate sheet, if necessary, duly signed by the CPA (practising) with the practising certificate no. on each of the sheet(s) attached. Total no. of sheet(s) attached _____.)

Section 6 – Declaration

(Please ✓ the box below)

- I hereby, for and on behalf of the Registered PIE Auditor, whose proposed responsible persons are named in this application form:
- declare that the proposed Engagement Quality Control Reviewer(s) possesses the required competence and capabilities and appropriate authority to enable him or her to perform the role in compliance with the [Hong Kong Standard on Quality Management 2 Engagement Quality Reviews](#) issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA");
 - declare that the registered Quality Control System Responsible Person(s) is the Chief Executive Officer or a member of the managing board of partners of my/our practice;
 - declare that all information provided in this application is true and complete to the best of my knowledge and belief; and
 - waive all claims against the AFRC for any loss or damage my/our practice may suffer arising from this application.

Signature: _____ Date: _____
(Signature of the CPA (practising)/senior partner of the CPA firm/managing director of the corporate practice) (dd/mm/yyyy)

Full name in BLOCK letters of the signatory: _____ Practising certificate no.: _____

^{#1} The application for registration of additional responsible person(s) of a registered PIE auditor will take effect on the day specified by the AFRC in the written notice.