**Notice of Appeal against Public Interest Entity (PIE) Auditor Registration Decisions**

This form is for use by a PIE Registered Audit Firm, a PIE Registered RI or an Applicant seeking to bring an Appeal against the outcome of an Internal Review made under to the Public Interest Entity (PIE) Auditor Registration Regulations (‘the Regulations’).

Pursuant to paragraph 14.8 of the Regulations, a PIE Registered Audit Firm, a PIE Registered RI or an Applicant should submit a Notice of Appeal in writing to the FRC within 20 working days of the date of the Formal Notification of the outcome of the Internal Review.

**Please read Part 14 and Annex 2 of the Regulations before completing this form. Please complete the fields and answer all questions. Answers to questions marked with an asterisk are required (\*).**

Once you have completed the form, please email it to registrations@frc.org.uk.

**Please note that, once you have submitted this form, neither the scope of the Appeal nor the grounds stated in the Notice of Appeal shall be amended except with the leave of the PIE Registration Tribunal Panel appointed to hear the Appeal.**

**Part 1: Details**

**Applicant details**

|  |  |
| --- | --- |
| **Name of PIE Registered Audit Firm, PIE Registered RI or Applicant\*** |  |

**Contact person**

|  |  |
| --- | --- |
| **Name\*** |  |
| **Position in organisation\*** |  |
| **Email address\*** |  |
| **Phone number** |  |

**Representative**

*If someone will represent you or your organisation, please fill in these details*

|  |  |
| --- | --- |
| **Name** |  |
| **Organisation** |  |
| **Email** |  |
| **Phone number** |  |

**Part 2: Decision**

Pursuant to paragraph 14.8 of the regulations, a Notice of Appeal should be submitted in writing to the FRC within 20 working days of the date of the Formal Notification of the outcome of the Internal Review.

Rule 3.3 b) of the Appeal Rules (contained in Annex 2 of the Regulations) provides that a Notice of Appeal must identify the Internal Review decision appealed against, with reference to the relevant Formal Notification, Registration Notice or other notice.

**Details of Internal Review decision**

|  |  |
| --- | --- |
| **Please identify the Internal Review decision in respect of which an Appeal is sought, with reference to the relevant Formal Notification, Registration Notice or other notice\*** |  |
| **Date of the Formal Notification of the outcome of the Internal Review\*** | Click or tap to enter a date. |

**Part 3: Ground(s) of the Appeal**

Rule 3.3 c) of the Appeal Rules provides that a Notice of Appeal must identify the ground(s) of the Appeal.

Paragraph 14.15 of the Regulations provides that an Appeal can only be brought against the outcome of an Internal Review on one or more of the following grounds:

1. the decision was materially flawed or unlawful;
2. there is new information which is likely to lead to a different decision;
3. the process followed in reaching the decision was manifestly unfair;
4. it is necessary in the public interest.

Please select the grounds of review being relied upon and the reasons why you consider that the grounds have been satisfied.

If you require additional space to provide your reasons, these can be provided in a separate document and submitted alongside this form. If providing reasons in a separate document, please clearly identify the relevant ground for Appeal being relied upon.

**Ground 1**

|  |  |
| --- | --- |
| **Ground of Appeal**  | Please select the ground of the Appeal being relied upon |
| **Reasons**  |  |

**Ground 2**

*If this section is not required, please leave blank or select ‘n/a’*

|  |  |
| --- | --- |
| **Ground of Appeal** | Please select the ground of the Appeal being relied upon |
| **Reasons**  |  |

**Ground 3**

*If this section is not required, please leave blank or select ‘n/a’*

|  |  |
| --- | --- |
| **Ground of Appeal** | Please select the ground of the Appeal being relied upon |
| **Reasons**  |  |

**Ground 4**

*If this section is not required, please leave blank or select ‘n/a’*

|  |  |
| --- | --- |
| **Ground of Appeal**  | Please select the grounds for review being relied upon |
| **Reasons**  |  |

**Part 4: Supporting Evidence**

As noted in Rule 4.7 of the Appeal Rules, an Appeal shall be by way of a review only and not by way of a rehearing, provided always that:

1. where an Appeal is made on the ground set out in paragraph 14.15b) of the Regulations, the PIE Registration Tribunal Panel may receive any new evidence; and
2. the PIE Registration Tribunal Panel may permit a Party to adduce evidence that was not before the maker of the Registration Decision or the internal reviewer if the PIE Registration Tribunal Panel is content that there is a good reason as to why that evidence was not before the earlier decision maker.

**Appeals on the grounds in paragraph 14.15b)**

If the Appeal is made on the grounds set out in paragraph 14.15b) of the Regulations (where there is new information which is likely to lead to a different decision):

1. list the additional documents to be provided below; and
2. attach a copy of each document to the email to registration@frc.org.uk when submitting this form.

|  |  |
| --- | --- |
| **Does the new evidence consist of new information which you consider is likely to lead to a different decision?** | Yes [ ]  No [ ]  |
| **If yes, please list the documents to be provided** |  |
| **Please identify why you consider the new information is likely to lead to a different decision** |  |
| **Please advise why this information was not available at the time of the Registration Decision or Internal Review** |  |

**Part 5: Format of Appeal**

In accordance with Rule 3.3 d) of the Appeal Rules, a Party seeking to appeal the outcome of an Internal Review must confirm in a Notice of Appeal whether the Party would like the matter to be considered on the papers only (without an oral hearing) or with an Appeal Hearing.

|  |  |
| --- | --- |
| **Please confirm whether you are seeking the matter to be considered on the papers only or with an Appeal Hearing** | On the papers only [ ]  Appeal Hearing [ ]  |
| **Comments (if any)** |  |

**Part 6: Signature**

**Name:** **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**