**Request for an Internal Review of Public Interest Entity (PIE) Auditor Registration Decisions**

This form is for a PIE Registered Audit Firm, PIE Registered RI or Applicant applying for a review of a decision made under paragraphs 7.3a), 7.3b), 8.3d), 8.8, 10.4, 10.5, 11.3e), 11.6, 12.1, 12.4, 13.4, 15.6, Annex 1 paragraph 4a) or b)i of the Public Interest Entity (PIE) Auditor Registration Regulations (‘the Regulations’)[[1]](#footnote-1), in relation to their Application or entry on the PIE Auditor Register ('the Registration Decision').

**Please read Part 14 of the Regulations before completing this form. Please complete the fields and answer questions marked with an asterisk (\*).**

Once you have completed the form, please email a copy to [registration@frc.org.uk](mailto:registration@frc.org.uk).

**Part 1: Details**

**Applicant details**

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

**Contact person (where applicable, this should be the firm’s Principal Authorised Contact)**

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

**Representative**

*\*If a person who is external to your organisation will represent you or your organisation, please provide their details*

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

**Part 2: Registration Decision under review**

Requests for Internal Review must be lodged in accordance with paragraph 14.1 of the Regulations.

|  |  |
| --- | --- |
| **Date of the Registration Decision\*** | Click or tap to enter a date. |
| **Is the request for Internal Review being submitted within 20 working days of the date of the Registration Decision?\***  *Note: requests for Internal Review must be submitted to the FRC in writing within 20 working days of the date of the Registration Decision (or such other deadline as the FRC decides is necessary in the public interest).*  *Requests submitted outside of the 20 working days of the date of the Registration Decision (or such other deadline as the FRC decides is necessary in the public interest) will only be considered in exceptional circumstances.* | Yes ☐ No ☐ |
| **If no, please identify the exceptional circumstances which you rely on to submit a request for Internal Review outside of the 20 working days of the date of the Registration Decision.** |  |
| **Name of decision maker (if specified)** |  |
| **Was the Registration Decision made under 7.3a), 7.3b), 8.3d), 8.8, 10.4, 10.5, 11.3e), 11.6, 12.1, 12.4, 13.4, 15.6, Annex 1 paragraph 4a) or b)i of the Regulations?\*** | Yes  No |
| **If yes, please identity the relevant paragraph under which the Registration Decision was made** |  |
| **Are you seeking Internal Review of the full decision or only part of it?** | Full  Part |
| **If you are seeking Internal Review of part of the decision, please specify what part(s).** |  |

**Part 3: Grounds for the Application**

Paragraph 14.4 of the Regulations provides that an Internal Review of a Registration Decision can only be brought 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.

To assist in considering the request for an Internal Review, please select the grounds for review being relied upon and provide the reasons why you consider that the grounds have been satisfied.

Should you require additional space than that provided for below to provide written reasons, written reasons may be provided in a separate document. If written reasons are provided in a separate document, please ensure:

1. this is noted in the space provided for below (e.g. under Ground 1 in the ‘Reasons’); and
2. that the document containing your written reasons is attached when submitting your request for Internal Review and this form to [registration@frc.gov.uk](mailto:registration@frc.gov.uk).

**Ground 1**

|  |  |
| --- | --- |
| **Ground for review** | Please select the ground for review being relied upon |
| **Reasons** |  |

**Ground 2**

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

|  |  |
| --- | --- |
| **Ground for review** | Please select the ground for review being relied upon |
| **Reasons** |  |

**Ground 3**

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

|  |  |
| --- | --- |
| **Ground for review** | Please select the ground for review being relied upon |
| **Reasons** |  |

**Ground 4**

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

|  |  |
| --- | --- |
| **Ground for review** | Please select the ground for review being relied upon |
| **Reasons** |  |

**Part 4: Supporting Evidence**

The Formal Notification/Registration Notice, Registration Decision and any evidence which was before the original decision maker will be considered during the Internal Review. If you wish to provide any further information:

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](mailto:registration@frc.org.uk) when submitting this form.

|  |  |
| --- | --- |
| **Additional evidence to be provided\*** | Yes  No |
| **If yes, please list the documents to be provided** |  |

**Part 5: Any additional information**

Please set out any additional information you consider relevant to your request for review in the box below.

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**Part 6: Signature**

**Signature**

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

(signature)

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

1. <https://www.frc.org.uk/getattachment/39efe076-047e-4334-9a11-54eb90ef5484/PIE-Auditor-Registration-Regulations-August-2022.pdf> [↑](#footnote-ref-1)