



Údarás um Fhorfheidhmiú Corparáideach
Corporate Enforcement Authority

Category 1 or 2 Offences Report Form

The purpose of this Report Form is to allow:

- I. **a statutory auditor** to make a report, in standard format, to the Corporate Enforcement Authority, where, in the course of carrying out an audit, information comes into their possession that leads them to form the opinion that there are reasonable grounds for believing that a category 1 or 2 offence may have been committed by the company or an officer or agent of it. This reporting obligation arises under Section 393 of the Companies Act 2014, or

- II. **a prescribed professional body** to make a report, in standard format, to the Corporate Enforcement Authority where a disciplinary committee or tribunal finds that one of its members in conducting (a) a winding-up or (b) a receivership or (c) an examinership, has not maintained appropriate records, or has reasonable grounds for believing that a category 1 or 2 offence was committed. This reporting obligation arises under sections 688, 448, and 558 respectively, of the Companies Act 2014, or

- III. **a recognised body of accountants** to make a report, in a standard format, to the Corporate Enforcement Authority that it has reasonable grounds for believing that a category 1 or 2 offence under the Companies Act may have been committed by a person while the person was a member of the body concerned. This reporting obligation arises under section 931(8) of the Companies Act 2014.

This form may also be used for the reporting of indictable offences committed under Companies Act and other relevant legislation prior to the commencement of the Companies Act 2014. In such cases, all references to category 1 or 2 offences may read as references to indictable offences.

The form also sets out the type of information that is required to enable the report to be properly evaluated by the Authority and its staff. If an auditor, prescribed professional body or recognised accountancy body has formed the opinion that a category 1 or 2 offence has occurred within the meaning of the above sections, this form can be completed and forwarded to the Corporate Enforcement Authority together with any supporting documentary or other evidence.

Before completing, please read the notes below.

Notes on the completion

1. All persons and/or bodies reporting should answer questions 1, 2, and 15.
2. In addition,
 - Auditors reporting under (i) above i.e. the reporting of a suspected category 1 or 2 offence under section 393 of the Companies Act, 2014 should complete questions 3 to 7.
 - Prescribed professional bodies reporting under (ii) above i.e. the reporting of a finding of the failure of a liquidator, receiver, or examiner to maintain appropriate records under sections 688, 448 and 558 of the Companies Act 2014 should complete questions 8 to 11.
 - Prescribed professional bodies and recognised accountancy bodies reporting under (ii) or (iii) above i.e. the reporting of reasonable grounds for the belief that a category 1 or 2 offence under the Companies Act has been committed by a member under - sections 688, 448, 558 and 931(4) of the of the Companies Act, 2014 should complete questions 10 and 12 to 14.

1. Auditor / Body Details

Title (Mr./Mrs./Ms.) First Name / Surname:

Name of Reporting Body / Firm:

Statutory provision under which report is being made i.e. **Sections 393, 448, 558, 688 or 931(4) Companies Act 2014**

Postal Address (including Eircode):

E-mail Address:

Telephone Number(s):

Business:
Mobile:
Other, if applicable:

Fax Number:

2. Details of the Person(s) whom you are Reporting

Title (Mr./Mrs./Ms.) First Name / Surname:

Name and CRO Number of Company (if applicable):

Address(es) (including Eircode):

Business:
Home:

E Mail Address:

Telephone Number(s):

Business:
Mobile:
Other, if applicable:

Fax Number:

3. Has the matter been discussed with the directors, officer(s), or agent(s)?

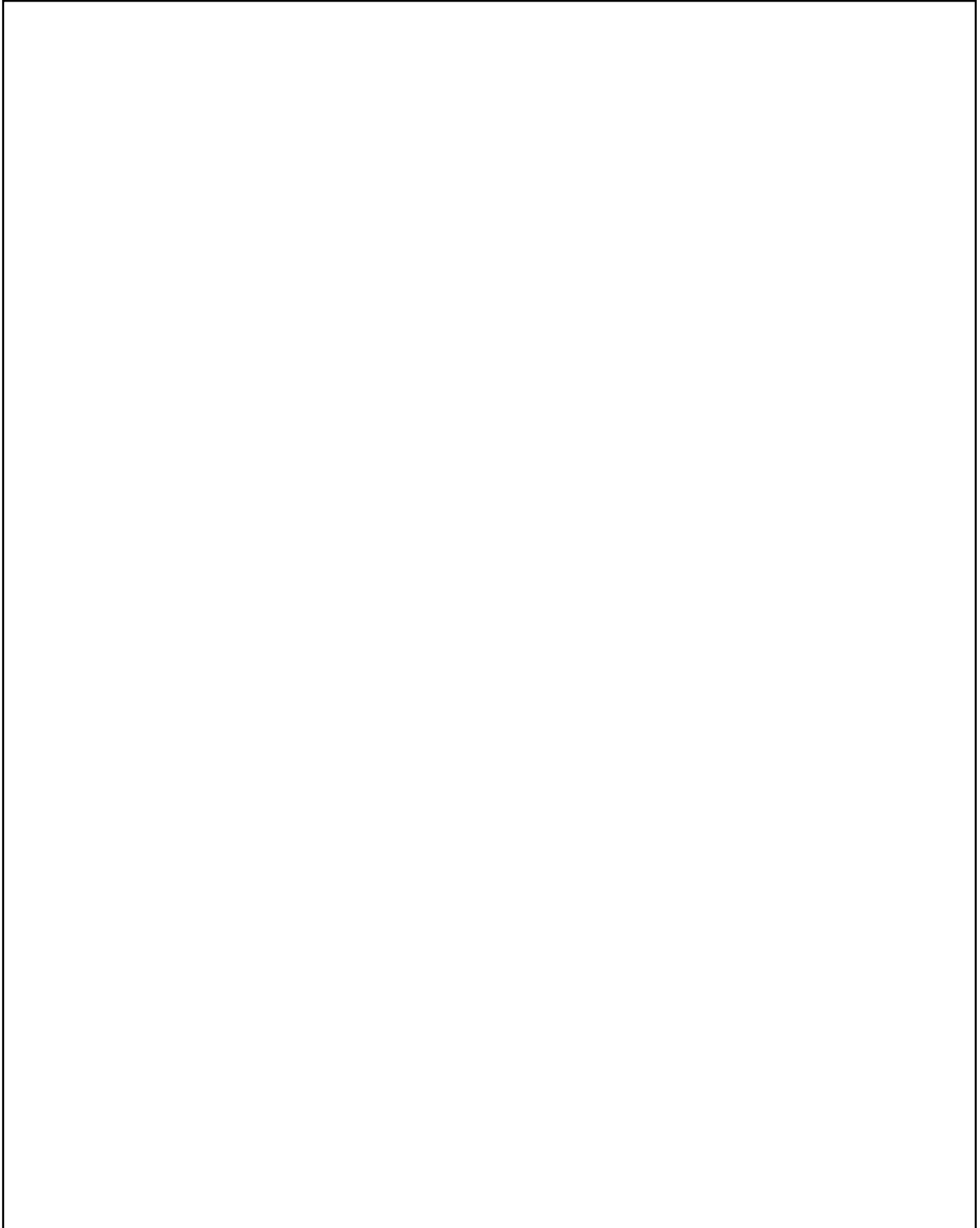
If yes, please indicate whether those persons have exercised the option to furnish a separate statement to the Corporate Enforcement Authority, and if so, whether that statement accompanies your report or is expected to follow under separate cover.

4. Details of the suspected category 1 or 2 offence(s).

If you require additional space, please attach additional sheets.

5. Details of the grounds on which you have formed the opinion that a category 1 or 2 offence has been committed.

You should ensure that the details provided are of sufficient detail to facilitate appropriate action by the Corporate Enforcement Authority. If you require additional space, please attach additional sheets.

A large, empty rectangular box with a thin black border, intended for the user to provide detailed grounds for their opinion. The box occupies most of the lower half of the page.

6. Provide details of the context in which your report is being made
e.g. the extent to which the circumstances giving rise to the matter have been investigated, whether steps to rectify the matter have been taken, etc.
If you require additional space, please attach additional sheets.

7. Other relevant information, if any.

8. Provide details of how this matter initially came to the attention of the Body.
If you require additional space, please attach additional sheets.

9. Provide details of the matter(s) giving rise to the report and the disciplinary process conducted by the Body.

10. Provide details of the findings of the Body's disciplinary process and of any disciplinary action taken against the member e.g. imposition of fine, publication of member's name in professional press, exclusion etc.

Copies of all relevant material supporting the findings should also be furnished, together with a copy of the consent order where applicable.

You should ensure that the details provided are of sufficient detail to facilitate appropriate action by the Corporate Enforcement Authority. If you require additional space, please attach additional sheets.

11. Other relevant information, if any.

12. Provide details of the suspected offence(s) and the circumstances in which they came to attention.

If you require additional space, please attach additional sheets.

13. Provide details of the grounds for believing that a category 1 or 2 offence has been committed. All relevant documentation supporting the belief that grounds exist should also be furnished, together with relevant dates. The information provided should be sufficient to allow the appropriate action to be taken by the Corporate Enforcement Authority. If you require additional space, please attach additional sheets.

14. Other relevant information (if any).

15. Declaration

I confirm that the information contained in this report is correct to the best of my knowledge and belief.

Signature:

Date:

Position in Firm/Body e.g. Partner, Secretary, etc.

On completion, this completed form together with associated documentation should be forwarded to by post to:

Corporate Enforcement Authority
16 Parnell Square East
Dublin 1
D01 W5C2

or by email to:

complaints@cea.gov.ie

Further copies of this form can be obtained by contacting the CEA at tel: 01 858 5800, fax: 01 858 5801 or email: info@cea.gov.ie.

Forms are also available for download on the CEA's website - <http://www.cea.gov.ie>.