



Oifig an Stiúirthóra um
Fhorfheidhmiú Corparáideach

Office of the Director
of Corporate Enforcement

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 Director of Corporate Enforcement, 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 the company or an officer or agent has committed a category 1 or 2 offence under the Companies Act. 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 Director of Corporate Enforcement 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 of the Companies Act, 2014, or;
- iii. **a recognised body of accountants** to make a report, in a standard format, to the Director of Corporate Enforcement 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. This reporting obligation arises under section 931(4) of the Companies Act, 2014.

This form may also be used for the reporting of indictable offences committed under 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 Director and his 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 Office of the Director of Corporate Enforcement together with any supporting documentary or other evidence.

Before completing, please read the Notes on Completion of the Report Form.

Notes on the completion of Report Form:

1. All persons and/or bodies reporting should answer questions 1, 2 and 15.
2. In addition the following questions should be answered:
 - Questions 3 to 7 should be answered by 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.
 - Questions 8 to 11 should be answered by 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.
 - Questions 10 and 12 to 14 should be answered by prescribed professional bodies and recognised accountancy bodies reporting under (ii) or (iii) above i.e. the reporting of reasonable grounds for the belief that an 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.

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 Director, 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 Director). If you require additional space, please attach additional sheets.



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 Director. 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 Director. 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 Report, and associated documentation, should be forwarded to:

~ **Office of the Director of Corporate Enforcement**
16 Parnell Square
Dublin 1
D01 W5C2

Further copies of this Report Form are available from the following contact points:

~ 01 858 5800
Lo-call: 1890 315 015

~ 01 858 5801

@ info@odce.ie

http://www.odce.ie/Portals/0/Indictable_Offences_Report_Form_2016.pdf