



Overseas auditor licence application form

Personal details

1. (a) Legal name: _____

(b) Are you (or have you ever been) known by any other name(s)? (E.g. maiden names or aliases)

Yes No

2. Date of birth: _____

3. Gender: Female Male

4. Email address: _____

5. Website address: _____

6. Residential address:

| | | | |
|----------------|-------|--------------|-------|
| Street address | _____ | PO Box | _____ |
| Suburb | _____ | | |
| Town or city | _____ | Post/Zipcode | _____ |
| State/county | _____ | Country | _____ |

7. Business address (Tick here if same as above): _____

| | | | |
|----------------|-------|--------------|-------|
| Street address | _____ | PO Box | _____ |
| Suburb | _____ | | |
| Town or city | _____ | Post/Zipcode | _____ |
| State/county | _____ | Country | _____ |

8. Daytime telephone number: (____) _____



Application to be licensed

9. I wish to apply for an Auditor's licence under section 12 Auditor Regulation Act 2011

I confirm this is correct

10. I am currently entitled to act as an auditor in the following prescribed jurisdiction:

11. Please tick one of the following that apply to describe your entitlement to act as an auditor:

- (a) I am a Registered Company Auditor in Australia
- (b) I am a Certified Professional Accountant in the United States of America.,
- (c) I am a partner or employee in an audit firm registered with the Professional Oversight Board in the United Kingdom, and a 'responsible individual' as set out in paragraph 94 of the Application Guide.

Please provide evidence of your status as marked above, attached to coversheet B.

Kinds of issuer audits to be licensed

12. Please select as appropriate:

- I wish to apply for an Auditor's licence to provide audit services for all issuer audits
- OR-
- I wish to apply for an Auditor's licence to provide audit services for specific kinds of issuer audits under section 41 (1) (f) Auditor Regulation Act 2011, and have attached to this form details of the kinds of audits I will undertake.

13. FMA must assess any conditions that apply to your licence or registration to act as an auditor in your home jurisdiction. Please attach the conditions to coversheet B.

For page 3, questions 14-19, please see the Supplementary question sheet for your home jurisdiction.



Fit and proper person information

20. As part of your application, you are required to attach a certified copy of your completed criminal record check from each jurisdiction you have lived in in the last 5 years.

I confirm these are attached

21. Have you been convicted of a crime involving dishonesty?

Yes No

22. Have you been convicted of any offence under any legislation governing the conduct of auditors, financial markets or financial services, corporations, financial reporting, or requirements for preventing money laundering?

Yes No

23. Have you been banned from acting as a director of a company or other incorporated body, or from being involved in the management of any class of incorporated or unincorporated entity?

Yes No

24. Have you been subject to disciplinary actions by any professional body or disciplinary tribunal where those actions resulted in penalties being imposed or censure ?

Yes No

25. Have you had a court ruling against you in respect of a civil case, or has been reached an out of court settlement, relating to your professional activities ?

Yes No

26. Have you been declined membership of any professional body or declined any registration, licence, authorisation, or accreditation required in relation to any profession by any public body, self-regulatory organisation or exchange, or have had any such membership, registration, licence, authorisation or accreditation revoked or withdrawn ?

Yes No



27. Have you been dismissed or asked to resign from a position of trust, fiduciary appointment or similar position?

Yes No

28. Have you been placed into statutory management or been a director of a company which has been placed into statutory management ?

Yes No

29. In the past ten years have you been made bankrupt or entered into a compromise agreement with creditors?

Yes No

30. Have you , in the past ten years, been a director or senior manager of a company, or other incorporated or unincorporated entity, either at the time of, or left the position within one year prior to:

(a) been placed into liquidation, administration or receivership;

Yes No

(b) entered into any compromise agreement, moratorium or other restructuring to avoid liquidation, administration or receivership.

Yes No

31. Are there any other adverse matters or conduct which FMA should be aware of in determining whether you are a fit and proper person to be granted an auditor licence.

Yes No

32. Adverse Matter Template

If you answer Yes to any question between 20 and 31, please attach to coversheet E a completed copy of Adverse Matter Template (AMT1.1) form outlining the circumstances giving rise to the relevant conduct and any mitigating circumstances you want FMA to take into account in determining if you are a fit and proper person to be a licensed auditor.

I have no issues for which further information is required

I have attached AMT1.1 form(s) to coversheet E



Quality review

33. Are you, or your practice, subject to quality reviews at least once every three years by a regulatory body?

Yes No

34. Please attach to coversheet F a description of the quality review arrangements.

I confirm these are attached

35. Please attach to coversheet F a copy of the most recent quality review report on you or your practice.

I confirm these are attached

Systems, procedures and policies

36. Do you or your firm have systems, policies and processes in place within your audit practice which materially meets the requirements to the level of Professional and Ethical Standard 3 – Quality Control ('PES 3'), Professional and Ethical Standard 2 – Independence in Assurance Engagements ('PES 2') and Professional and Ethical Standard 1 – Ethical Standards for Assurance Providers ('PES 1')?

Yes No

37. Please attach to coversheet G documentary documents summarising your practice's systems policies and procedures, and how they comply with PES 1, PES 2 and PES 3, ensure that engagement quality control reviews of issuer audits are undertaken by a licenced auditor, and otherwise facilitate compliance with applicable auditing and assurance standards.

I confirm these are attached



Professional indemnity cover

38. Do you or your firm have in place a current professional indemnity insurance cover which is adequate and appropriate for the nature and scale of your firm's business activities and meets the requirements of you or your firm's home country's audit licensing authority?

Yes No

Please attach to coversheet H evidence providing full particulars of you or your firm's current professional indemnity insurance cover in line with the requirements set out in the Application Guide.

Confirmation

39. In signing and submitting this application, I confirm as follows;

- (a) I am the person named in this application, and that I make this application on my behalf, and,
- (b) Prior to completing this application I read and understood the 'Application Guide: Licensing and registration of overseas auditors and audit firms'.

40. The information provided in this application is being collected on behalf of FMA. In submitting this application, I authorise:

- (a) FMA to collect personal information from any person, including any New Zealand or overseas government agency or education provider, (a 'Third Party') for the purpose of determining my eligibility to be authorised, including carrying out identity, good character, qualification, and criminal checks; and for that purpose I authorise:
 - FMA to disclose personal information to the Third Party, and;
 - the Third Party to disclose personal information to FMA.
- (b) FMA to use personal information provided in, or collected in connection with, this authorisation application in performing its functions and exercising its powers under the Financial Advisers Act or any other legislation.



41. I acknowledge that, for the purpose of matters under the Auditor Regulation Act 2011, knowingly making a false or misleading representation in a material respect either orally or in writing or omission or submitting a document that is not genuine, is a criminal offence under section 96 of that act, punishable by a fine not exceeding \$50,000.

Applicant name: _____

Signed: _____

Dated: ____/____/____

