

# Supplementary question sheets for Australian auditors

## Minimum standards of qualification

### Membership of professional body

14. Are you a member of an Australian accounting professional body?

Yes  No

15. Please select the accredited accounting body you are a member of from the drop down list.

As part of your application, you are required to provide documents confirming your current membership from the accredited professional body with this application. Please provide these with coversheet C.

16. Have you successfully completed an approved course on New Zealand laws and tax?

Yes  No

Please attach evidence of this with coversheet C.

## Minimum standards of audit experience

17. Have you completed at least 375 hours of experience auditing issuers?

Yes  No

18. Enter the date you became registered company auditor.

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19. Have you continuously undertaken audit assignments and gained audit experience since becoming an registered company auditor?

Yes  No

Please attach to coversheet D details of your on-going audit experience, and to evidence your answers to questions 17 - 19. Please refer to the Application Guide for information on what details are required.

## COVERSHEET C - AUSTRALIA

### Minimum standards of qualification

Please provide the following:

1. Documents confirming your current membership from the accredited professional body, as requested in question 15, including;

- (a) The name and contact details of the professional accounting body and a website address for any publicly available list of members published by the body,

*-AND-*

- (b) Confirmation of membership from the professional body.

2. Evidence that you have completed an approved course on New Zealand laws and tax as referred to in question 16, namely:

- (a) A certificate from an approved training organisation of satisfactory completion of the course. The name and contact details of the body should be provided if not shown on the certificate

*-OR-*

- (b) Evidence of satisfactory completion of a course, explaining the content of the course relevant to New Zealand laws and taxation, indicating the qualification level and the body providing the course.

## **Minimum standards of audit experience/workload**

Please provide the following:

1. A list of your issuer audits and your role on those audits.
2. Analysis of your most recent relevant experience, including the number of hours by year, the name of the issuer or overseas issuer (and of any exchange on which it is traded, if applicable), and the nature of your role in the audit.
3. A brief description of your experience since becoming a registered company auditor (or for the last 5 years if shorter, with any comment on the years prior to that). The description can refer to the analysis of issuer audit experience provided below. The description should broadly explain the scope of experience during the period, the types of roles undertaken and comment on the relevance to issuer audits.
4. Explanation of your overall role and workload, including the number of audits, overseas issuer audits and issuer audits. The explanation should estimate the time spent on audits, overseas issuer audits and issuer audits for the past year and comments on any known changes for the coming year.