

# Supplementary question sheets for USA Auditors

## Minimum standards of qualification

### Membership of professional body

14. Are you a member of the American Institute of Certified Practicing Accountants?

Yes  No

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.

15. Have you completed academic and professional qualifications in accounting or auditing?

Yes  No

Please attach evidence of this 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. (a) Have you completed at least 3,000 hours of auditing experience or similar experience requirements required to become an auditor in your home state?

Yes  No

Please attach to coversheet D details of the minimum experience requirements to be eligible to act as an auditor in your home state.

(b) Have you completed at least 375 hours of experience auditing issuers?

Yes  No

Please attach to coversheet D details of your experience auditing issuers and overseas issuers.

18. Enter the date you became eligible to act as an auditor in your home state.

19. Have you continuously undertaken audit assignments and gained audit experience since becoming eligible to act as an auditor in your home state?

Yes  No

Please attach to coversheet D details of your on-going audit experience.

Please refer to the Guide for information on what details are required.

## Minimum standards of qualification

Please provide the following:

1. Documents confirming your current membership from American Institute of Certified Practicing Accountants, as requested in question 15, including;
  - (a) The 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 successfully completed a degree course or an equivalent academic qualification in accounting and auditing.
3. Evidence that you have successfully completed all professional courses required to become a certified practicing accountant in your home state.
4. Evidence that you have successfully 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. Details of any experience requirements in your home state together with an analysis of how you meet those experience requirements. If the experience requirements are less than 3,000 hours of experience, you should also include an assessment of whether you have completed 3,000 hours of experience.
2. A list of your issuer audits and your role on those audits.
3. 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.
4. A brief description of your experience since becoming eligible to act as an auditor in your home state (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.
5. 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.