

PLEASE READ THESE INSTRUCTIONS CAREFULLY

You can enter your details directly into the application form on your computer and then send us a printed and signed copy. We recommend that you keep a copy for your own records

WHAT IS THIS APPLICATION FOR?

As an accredited body¹ we are authorised to issue audit licences for the conduct of FMC audits in New Zealand. As part of the application process to obtain an audit licence, applicants are required to obtain and provide us with an advanced certificate of competence issued by an assessor².

Before issuing an advanced certificate of competence, an assessor is required to have sufficient knowledge of the applicant to assess and establish their competency to be a licenced auditor to undertake FMC audits. The information you provide in this application form will enable us to assess whether you have sufficient knowledge of the applicant to be able to issue an advanced certificate of competence.

Normally, this would require that you are in a close working relationship with the applicant in a monitoring or supervisory role. Such a role would require you to either be an immediate or second level supervisor. If you have not worked with the applicant in such a supervisory capacity (for all or part of the audit experience gained by the applicant) you will need to demonstrate to CPA Australia through the provision of additional information, how you have been able to assess the applicant's audit work in forming an opinion about their required level of competency.

WHO CAN BECOME AN ASSESSOR?

To become an assessor you must be a licensed auditor approved by CPA Australia to assess and attest to the competence of a prospective licensed auditor. In addition to being a licensed auditor, we would also require information from you that demonstrates you have the necessary level of experience and seniority to be an assessor.

Please note that you will be required to complete a separate application form for each applicant for whom you wish to act as an assessor. We recommend you submit an application as soon as you are aware that you will be required to act as an assessor for an applicant. Early application and approval as an assessor can enable you to undertake necessary supervision of the applicant's audit work in order to make the necessary declarations in the advanced certificate of competence.

THE ADVANCED CERTIFICATE OF COMPETENCE

The applicant is required to provide this certificate when applying to CPA Australia for a FMC audit licence. You will be required to certify that the applicant has demonstrated competence in all key aspects of audit. In the certificate you will be required to provide information about how you have assessed the applicants competence in the key aspects and tasks involved in audits, including:

- client acceptance/continuance
- audit planning
- control testing
- substantive testing
- opinion formulation.

To be able to issue the certificate you should be in a position close enough to perform an assessment of the applicant as set out above.

Please note that the applicant is not required to provide an advanced certificate of competence if he/she is relying on the alternative audit experience requirements³.

MONITORING OF ASSESSORS

As an accredited body CPA Australia may monitor how you are fulfilling your role as an assessor for the applicant. In doing so, we may request information from you on specific audit work undertaken by the applicant, or information in relation to mentoring and training that is being provided to the applicant.

WHAT HAPPENS NEXT?

CPA Australia will consider the application and endeavour to notify you within 21 days of receipt whether you have been approved as an assessor.

PRIVACY STATEMENT

In this Privacy Statement, "Personal Information" has the same meaning as in the *New Zealand Privacy Act 1993*. Your Personal Information will be used to:

- process your application to CPA Australia to become an assessor and be able to issue an advanced certificate of competence under the New Zealand Audit Licence
- update your assessor details and profile information
- conduct ongoing practice monitoring and quality review.

If you do not provide us with this Personal Information, we may not be able to process your application.

CPA Australia will share the Personal Information you have provided with the New Zealand Financial Markets Authority in accordance with terms of CPA Australia's accreditation under the *Auditor Regulation Act 2011*.

CPA Australia may also disclose the Personal Information which you provide us with in this application form to external service providers to whom we have contracted out functions, such as printers and mailing houses, but only for the purposes of processing your application. Your personal information may be held on servers overseas.

You have the right to access any Personal Information which CPA Australia holds about you, subject to the exceptions in the *New Zealand Privacy Act 1993*. You may also request correction of personal information which you consider to be inaccurate. Access and/or correction requests can be made at the New Zealand CPA Australia Office or via the "Update Your Profile" service at cpaaustralia.com.au.

For more information on CPA Australia's General Privacy Policy, visit our website at cpaaustralia.com.au

¹ Under the Auditor Regulation Act 2011

² Section 3(1)(k)(i) of The Auditor Regulation Act (Prescribed Minimum Standards and Conditions for Licensed Auditors and Registered Audit Firms) Notice 2012

³ Section 3(3) The Auditor Regulation Act (Prescribed Minimum Standards and Conditions for Licensed Auditors and Registered Audit Firms) Notice 2012

ASSESSOR DETAILS

Full names			
Address			
Suburb/area	Postcode/ZIP	City	
State/province	Country		
Telephone number			
Email			
Position description			
Auditor licence number			
Name of firm			
Firm address and contact details	(if different from above)		
Supervisory experience	(Please provide a brief description of your experience in a supervisory or monitoring capacity)		

APPLICANT DETAILS

Full Name			
Name and address of firm	(if different from above)		
Position in firm			

YOUR KNOWLEDGE OF APPLICANT

Years/months you have worked with applicant			
Your working relationship with applicant	(Please provide a description of your role, the applicant's role and the working relationship during the time you have worked with the applicant)		

DETAILS OF AUDIT ASSIGNMENTS WHERE YOU HAVE WORKED WITH THE APPLICANT

Name of entity	Dates from/to	Your role	Applicant role	Issuer audit?
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

ADDITIONAL INFORMATION

Please use this section for any information in addition to what is provided above that you believe is required for us to fully understand your application.

DECLARATION

I declare that:

- I have read the Privacy Statement and I consent to my personal information being collected, used and disclosed for the purposes as stated in the Privacy Statement
- the information I have provided in this application is true and correct
- I have read and understood the assessor guidance notes included in page 1 of this application form
- I authorise CPA Australia to obtain any information from any person or entity about me as it considers necessary in order to process this application. I authorise such person or entity to release this information to CPA Australia.

I wish to become an assessor and be able to issue Advanced Certificates of Competence under the *Auditor Regulation Act 2011*.

Signature

Date

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