

AL 104

Application for Approval as an Assessor

Please use this form if you are seeking NZICA's approval to be an assessor for the purposes of auditor licensing under the Auditor Regulation Act 2011. An auditor applying for an audit license may have to submit an **AL 103 – Advanced Certificate of Competence**, with their auditor licence application form. You will need to complete an assessor application for the auditors you will be assessing in your firm.

Please read the **Guide to the form** (page 4) carefully before you complete the application form.

Please complete **Sections 1-3** and return the form to the New Zealand Institute of Chartered Accountants (NZICA) office.

Section 1 – Assessor's personal details (refer note 1 of guide)

Full name	<input type="text"/>			
NZCIA ID number	<input type="text"/>			
Name of audit firm	<input type="text"/>			
Business street address	<input type="text"/>			
Business postal address	<input type="text"/>			
Email address	<input type="text"/>			
Contact phone number	<input type="text"/>	<input type="text"/>	(Mobile)	<input type="text"/>
Are you a partner or employee of an audit firm: (select one only)	<input type="checkbox"/>	Partner (audit firm)	<input type="checkbox"/>	Employee (audit firm)
Auditor licence number (You must be a licensed auditor to be an assessor)	<input type="text"/>			

2.1 Length of audit experience operating at a senior level:

2.2 Nature of audit experience and experience in coaching and mentoring role:

Section 3 – Applicant’s declaration

I declare that:

1. The information provided in this application is true and correct
2. I authorise the New Zealand Institute of Chartered Accountants (**NZICA**) and/or Chartered Accountants Australia and New Zealand (**CA ANZ**) to lawfully obtain at any time, from any person or entity, any information about me that it considers necessary or desirable to obtain in order to process this application, and I authorise such person or entity to release this information to NZICA and/or CA ANZ.
3. I understand that these checks may include, but are not limited to, criminal history and verification of my qualifications and professional membership(s). If CA ANZ or NZICA collect any ‘sensitive information’ (as defined in applicable privacy laws) about me, I understand such sensitive information will only ever be used to the extent that it is reasonably necessary for one or more of the functions or activities of CA ANZ and/or NZICA (as applicable) or as otherwise permitted under applicable laws.

I consent to NZICA’s Privacy Collection Statement below.

Privacy Collection Statement

I confirm that the above information is true to the best of my knowledge.

New Zealand Institute of Chartered Accountants (NZICA or we) is a body corporate established under the New Zealand Institute of Chartered Accountants Act 1996 (NZ). NZICA collects, holds, uses and discloses personal information (as defined in applicable legislation) about you in accordance with the privacy policy of Chartered Accountants Australia and New Zealand (CA ANZ) available at <http://www.charteredaccountants.com.au/privacy> (CA ANZ Privacy Policy).

Some of the personal information we collect comprises ‘sensitive information’ (as defined in applicable legislation) including information relating to membership of a trade or professional association or union, criminal records, health or other sensitive information to the extent that it is reasonably necessary for one or more of the functions or activities of NZICA.

NZICA collects your personal information to fulfil its statutory role in regulating the professional conduct of CA ANZ members resident in New Zealand. If you do not provide personal information, we may not be able to process your renewal of Auditor Licence.

NZICA and CA ANZ may disclose personal information to each other and each of our respective agents, contractors and service providers (such as where we outsource functions to third parties), to local and international professional bodies and other regulators and government and statutory bodies in New Zealand and Australia. We may also collect information about individuals from a third party (such as other professional bodies with which we have reciprocal arrangements). It is likely that personal information will be disclosed to overseas recipients as provided in the CA ANZ Privacy Policy.

The CA ANZ Privacy Policy also sets out how you can seek to access and correct your personal information or raise a privacy concern or complaint and how it will be dealt with as well as details about the disclosure of your personal information to entities overseas.

CA ANZ is formed in Australia. Our members are not liable for our debts and liabilities.

I have read, understood and agree to and consent to the CA ANZ Privacy Policy and the Privacy Collection Statement above.

Signature

Full name

Date

ADDITIONAL PROVISIONS FOR EU DATA SUBJECTS

The following additional provisions apply to you if the (EU) 2016/679 General Data Protection Regulation (**GDPR**) applies to you. GDPR will apply to you if you are or become a resident of the member states of the EU, Norway, Iceland and Liechtenstein (**EU data subjects**).

Lawful grounds: Under the GDPR, we are permitted to process your information for the purposes described above, by relying on one or more of the following lawful grounds: (a) you have explicitly agreed that we may process your information for a specific reason; (b) the processing is necessary to perform the agreement we have with you or to take steps to enter into an agreement with you; (c) the processing is necessary for us to comply with our legal obligation; or (d) the processing is necessary for our legitimate interests, which include: (i) to protect our business interests; (ii) to ensure that complaints, including complaints about member conduct, are appropriately investigated; (iii) to evaluate, develop or improve our products and services; or (iv) to keep our members informed of relevant products and services, unless you indicate that you do not wish us to do so. We generally rely on your specific consent to process special categories of personal data (i.e., ‘sensitive information’). However, in some cases (for example, relating to an alleged offence), we may need to use some of that information to comply with our legal obligations.

Withdrawing your consent: Where you have consented to our processing of your information (including special categories of personal data), you may withdraw your consent at any time. To do so, contact us using the details set out in our Privacy Policy. In some cases we may lawfully continue to process your information even after you withdraw your consent, by relying on the legal bases described above. Other important information such as transferring your personal data outside the European Economic Area information, your specific GDPR rights over your personal data and how and when we retain and destroy your personal data is explained in our Privacy Policy.

HOW TO APPLY FOR AN ASSESSOR

You must complete the NZICA application form and forward all the relevant information, including fees, to NZICA for consideration to:

email regulation.nzica@charteredaccountantsanz.com

OR

post

**NZ Regulation
Chartered Accountants ANZ
PO Box 11342
Wellington 6142**

ANY QUESTIONS

If you have any questions you can contact the NZ Regulation team at:

email regulation.nzica@charteredaccountantsanz.com

phone Customer Support on **0800 469 422**

Application for Approval as an Assessor

Guide to the form

NOTE 1 – ASSESSOR'S PERSONAL DETAILS

This form must be completed by a person seeking to be approved as an assessor and sent to NZICA for our consideration. You must be a licensed auditor to act as an assessor. An approved assessor is able to assess other applicants within the firm provided that he/she is in a position to attest to the applicant's competencies in audit.

NOTE 2 – YOUR AUDIT EXPERIENCE

The focus of this section is to ensure you are suitably qualified to act as an assessor. You should set out your qualifications and audit experience, including recent work history, roles, audit firm experience and any matters that would assist NZICA in determining your suitability. Your audit experience may be broadly divided into two categories:

2.1 Length of experience operating at a senior level

NZICA's expectation is that the assessor applicant will have had a significant amount of audit experience (i.e. more than 5 year's operating as an audit partner). While this will be reviewed on a case by case basis, we would not expect assessor applicants to be newly promoted audit partners, who have less audit experience operating at a senior level.

2.2 Nature of audit experience, and experience in coaching and mentoring roles

NZICA's expectation is that the assessor applicant will have had experience in overseeing fellow auditors, whether in an internal peer review, quality control role and/or in a coaching and mentoring role. As such the assessor applicant should be equipped to provide an opinion on the audit competence of the prospective licensed auditor, based on their experience in coaching, mentoring and reviewing auditors.