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Fit and Proper Person

This form is required to allow The New Zealand Institute of Chartered Accountants (NZICA) to assess whether you are a fit and proper person for the purpose of an auditor licence application, or your firm's application for approval as a registered audit firm, under the Auditor Regulation Act 2011.

Please read the **Guide to the form** (overleaf) carefully before you complete the form.

Please complete this form and return it to the NZICA Regulation team at PO Box 11342, Wellington 6142, New Zealand or regulation.nzica@charteredaccountantsanz.com.

Declaration

I, Name confirm that

1. I have reviewed the matters set out in Appendix 1 of the application form, and: (please select one only)

- None of those matters apply to me
- A matter does apply to me --- (Please ensure you provide full details to NZICA)

2. No other matter exists that could impact on whether I am a fit and proper person. If such a matter does apply I have fully disclosed it to NZICA; and

3. I consider I am a fit and proper person for the purposes of the Auditor Regulation Act 2011.

Privacy Collection Statement

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.

Guide to the Form

This form must be completed by:

- Every person applying for an auditor licence
- Every partner in an audit firm that is a partnership applying for approval as a registered firm
- Every director in an audit firm that is a limited company applying for approval as a registered firm

Should any matter in Appendix 1 apply you still need to complete this declaration. You must also provide full details to NZICA of the event your conduct in relation to the event, any findings made in relation to the event, and any penalty or sanction imposed.

You must also consider whether any other matter exists that could impact on whether or not you are fit and proper. Should any such matter exist you still need to complete this declaration.

You must also provide full details of the event, your conduct in relation to the event, any findings made in relation to the event, and any penalty or sanction imposed.

Failure to make any relevant disclosure may result in your licence application or your audit firm's registration application being declined.

Appendix 1

The following factors must be taken into account when determining whether a person is fit and proper:

- The person has been convicted of a crime involving dishonesty. A crime of dishonesty includes:
 - Any offence under sections 99 to 106, 108 to 117, and 217 to 266 of the Crimes Act 1961;
 - Any offence under sections 15 to 20 of the Summary Offences Act 1981; or
 - Any offence under any overseas law which is equivalent to one of those Crimes Act or Summary Offences Act offences set out above.
- The person has served or been sentenced to a term of imprisonment
- The person has been convicted of any offence under Sections 130 to 141 of the Crimes Act 1961.
- The person has been convicted of any offence under any provision of the financial markets legislation (as defined in the Financial Markets Authority Act 2011) or any offence under any provision of any overseas Act governing auditors, financial markets or financial services, corporations, financial reporting, or requirements for preventing money laundering or financing of terrorism or similar.

- The person has 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.
- The person has been subject to disciplinary action against them by any professional body or disciplinary tribunal, where those actions resulted in penalties, sanctions, fines, declarations, orders, reprimands or undertakings being imposed or censure.
- The person has had a court ruling against them in respect of a civil case, or has reached an out of court settlement, relating to their profession.
- The person has been declined membership of any professional body, or has been declined or had suspended or cancelled any registration, licence, authorisation or accreditation required in relation to any profession by any public body, self-regulatory organisation or exchange, or has had any such membership, registration, licence, authorisation or accreditation revoked or withdrawn.
- The person has been dismissed, or asked to resign, from a position of trust, fiduciary appointment or similar position.
- The person has been placed into statutory management, or has been a director of a company which has been placed into statutory management.
- The person has, in the last 10 years, been made bankrupt, or made the subject of an official assignment for the benefit of their creditors.
- The person has, in the past 10 years, been a director or senior manager of a company, or other incorporated or unincorporated entity, which has:
 - Been placed into liquidation, administration or receivership (or any overseas equivalent status);
 - Entered into any compromise agreement, moratorium or other restructuring to avoid liquidation, administration or receivership;
- The person is subject to pending proceedings which, if any adverse finding is reached, will result in one or more of the matters set out in the paragraphs above applying to the person.

For the avoidance of doubt, NZICA may, in exceptional circumstances, in its sole discretion, take into account any other matter it considers relevant in assessing fit and proper status.