

AL 103

Advanced Certificate of Competence

This form needs to be completed by the **Approved Assessor** to allow The New Zealand Institute of Chartered Accountants (NZICA) to assess whether you have the required competencies to undertake FMC audits.

Please read the **Guide to the form** (page 5) carefully before you complete the application 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

Section 1 - Assessor's details

Name of assessor

AUD ID number

CA ANZ ID number

Assessor's audit firm name

Section 2 - Applicant's details

Name of applicant

AUD ID number

(if applicable)

NZICA ID number

Applicant's audit firm name

Section 3 – Assessment details

Knowledge of auditor (refer note 1 of guide)

Please detail your working relationship and knowledge of the auditor, including the type of audits the auditor has undertaken and the number of years you have worked with the auditor:

AUDITOR'S AUDIT EXPERIENCE (refer note 2 of guide)

Please list the auditors relevant experience here:

ASSESSMENT OF AUDITOR'S COMPETENCY ACROSS ALL PHASES OF AUDIT (refer note 3 of guide)

You must provide your assessment of whether the auditor is competent across all phases of audit:

OVERALL ASSESSMENT OF AUDITOR'S COMPETENCY (refer note 4 of guide)

You must provide an overall assessment of whether the auditor is competent to conduct FMC audits:

Privacy Collection Statement

New Zealand Institute of Chartered Accountants (**NZICA**) is a body corporate established under the New Zealand Institute of Chartered Accountants Act 1996 (NZ). NZICA and Chartered Accountants Australia and New Zealand (**CA ANZ**) (together **us** or **we**) respectively collect, hold, use and disclose personal information (as defined in applicable legislation) about you in accordance with CA ANZ’s privacy policy available at <http://www.charteredaccountants.com.au/privacy> (**CA ANZ Privacy Policy**).

Some of the personal information we collect may comprise ‘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. We only ever use such sensitive information to the extent that it is reasonably necessary for one or more of the functions or activities of NZICA and/or CA ANZ (as applicable) or as otherwise permitted under applicable laws.

NZICA collects personal information in this form to assess the applicant’s application for an auditor licence and to otherwise fulfil its statutory role in regulating the professional conduct of CA ANZ members resident in New Zealand. If you do not provide the personal information requested, we may not be able to process the relevant application for an auditor licence.

Signature

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.

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.

Section 5 – Submitting the Certificate of Competence

HOW TO APPLY FOR A CERTIFICATION OF COMPETENCE

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 Auditor Licence

Guide to the form

NOTE 1 – KNOWLEDGE OF AUDITOR

You should have a close working relationship with the auditor to allow you to make the necessary judgements, so NZICA would expect you to be the auditor's current supervisor or line manager. Where this is not the case, you will need to satisfy NZICA that you have had sufficient access to the auditor's work to form an opinion about the quality of their work and their level of competency.

NOTE 2 – AUDITOR'S AUDIT EXPERIENCE

You will need to list current (if any) and previous audit work undertaken by the auditor, including the range of audits worked on and their specific roles within those audits. You should list the work you have reviewed or have been involved in and set out the nature of that involvement. You should have been sufficiently involved with the auditors work to allow you to form a considered opinion on whether the auditor has attained required competencies in all phases of audit and that they are competent to conduct FMC audits. You should describe and confirm whether the auditor

has performed tasks which would typically be carried out by an EQCR or engagement partner. You should also provide the type and range of audit work the auditor will undertake in the next 12 months.

NOTE 3 – ASSESSMENT OF AUDITOR'S COMPETENCY ACROSS PHASES OF AUDIT

You need to confirm the auditor has obtained competencies in all phases of audit including: the acceptance or retention of a client; audit planning; control testing; substantive testing; and the formulation of audit opinions. Your view must be supported by the other information provided in this form. If you have any reservations, these should be noted.

NOTE 4 – OVERALL ASSESSMENT OF AUDITOR'S COMPETENCY

You must provide your overall assessment of the auditor and, in particular, whether they are competent to conduct FMC audits. If you have any reservations, these should be noted.