

*Statutory Instrument No. 5 of 2016*

FINANCIAL REPORTING ACT  
(Cap. 46:10)

**FINANCIAL REPORTING (PUBLIC INTEREST ENTITIES)  
REGULATIONS, 2016**

*(Published on 15th January, 2016)*

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SCHEDULES

## C.110

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by section 71 of the Financial Reporting Act, the following Regulations are hereby made —

### PART I — *Preliminary*

Citation	<b>1.</b> These Regulations may be cited as the Financial Reporting (Public Interest Entities) Regulations, 2016.
Interpretation	<b>2.</b> In these Regulations, unless the context otherwise requires — “P.I.E” means public interest entity; “professional accountant” has the same meaning assigned to it under section 2 of the Accountants Act; and “register” means a register of certified auditors of P.I.E and other entities kept and maintained in accordance with section 23 of the Act.
Cap. 61:05	

### PART II — *Registration of Public Interest Entities and other entities*

Threshold for Public Interest Entities under section 22 (d) of the Act	<b>3.</b> (1) An entity shall, in accordance with section 22 (d) of the Act, be considered to be a public interest entity if at the end of the preceding accounting year the entity exceeded at least two of the following thresholds — (a) an annual revenue of P300 million; (b) 200 employees; (c) total assets of P200 million; or (d) total liabilities of P100 million, not including shareholder’s equity. (2) An entity that no longer meets at least two of the threshold, referred to in subregulation (1) shall inform the Authority, if at the time of renewal of registration in accordance with regulation 5 (2) (b), the entity does not meet the thresholds, and shall give proof as may be required by the Authority.
Application for registration as P.I.E or other entity	<b>4.</b> (1) A P.I.E and other entity — (a) considered to be a public interest entity in accordance with regulation 3; or (b) required under any enactment to file financial statements and reports with a Government department or authority, in accordance with section 56 (1) of the Act, shall make an application to the Authority to be registered as a P.I.E. (2) An application referred to in subregulation (1) shall be made in Forms 1 (A) to (E) set out in Schedule 1 upon payment of a fee specified in Schedule 2.
Certificate of registration	<b>5.</b> (1) Where, after consideration of an application, the Authority is satisfied that the applicant qualifies to be registered in terms of section 23 of the Act, the Authority shall register the applicant and issue such applicant, a certificate of registration in — (a) Form 2 set out in Schedule 1, where the applicant is an entity listed on the Botswana Stock Exchange; (b) Form 3 set out in Schedule 1, where the applicant is an entity supervised by the Bank of Botswana; (c) Form 4 set out in Schedule 1, where the applicant is an entity supervised by the Non-Bank Financial Institutions Regulatory Authority; (d) Form 5 set out in Schedule 1, where the applicant is an entity considered by the Minister to be a P.I.E in accordance with regulation 3; and (e) Form 6 set out in Schedule 1, where the applicant is an entity required to file financial statements and reports with a Government department or authority.

- (2) The certificate of registration referred to in subregulation (1) shall be —
- (a) valid for a period of one year; and
  - (b) renewed on or before the 1st of January of each year.
- 6.** (1) A P.I.E or other entity registered as such in accordance with regulation 5 shall make an application to renew the registration in Form 7 (A) to (E) and the application shall be accompanied by a subscription fee or renewal of registration fee specified in Schedule 2. Application for renewal of registration as P.I.E or other entity
- (2) A P.I.E which fails to renew its registration as such or fails to pay the renewal of registration fee in accordance with subregulation (1) shall be liable to pay a penalty of 50 percent of the subscription fee or renewal of registration fee.
- PART III — Registration of certified auditors and audit firms**
- 7.** (1) A professional accountant who wishes to be registered as a certified auditor of P.I.E in accordance with section 24 of the Act shall make an application in Form 8 set out in Schedule 1. Application for registration as certified auditor of public interest entity
- (2) An application made in accordance with subregulation (1) shall be accompanied by a fee set out in Schedule 2.
- 8.** (1) An audit firm which wishes to practice or provide audit services to P.I.E in accordance with section 25 of the Act shall make an application in Form 9 set out in Schedule 1. Application for registration as audit firm of public interest entity
- (2) An application made in accordance with subregulation (1) shall be accompanied by a fee set out in Schedule 2.
- 9.** (1) A Register kept, maintained and updated by the Authority in accordance with section 23 of the Act shall be in the format applicable to such register set out in Forms 10, 11, 12, 13, 14, 15, 16 or 17 in Schedule 1. Register
- (2) The Authority shall make, on request, the Register available for —
- (a) inspection by any person who wishes to inspect it; and
  - (b) photo copying of any entry in the Register, upon payment of a fee set out in Schedule 2.
- 10.** The Authority shall, after registering a professional accountant as a certified auditor of P.I.E or an audit firm of P.I.E, issue — Certificate of registration
- (a) the certified auditor of P.I.E with a certificate of registration in Form 18 set out in Schedule 1; and
  - (b) the audit firm of P.I.E with a certificate of registration in Form 19 set out in Schedule 1.
- 11.** (1) A certified auditor of P.I.E who wishes to renew his or her registration as such shall make an application in Form 20 set out in Schedule 1. Application for renewal of registration as certified auditor of public interest entity
- (2) An application in accordance with subregulation (1) shall be made —
- (a) where the registration has not been cancelled or suspended; and
  - (b) upon payment of a subscription fee or renewal of registration fee set out in Schedule 2.
- (3) The payment of the fee referred to in subregulation (2) (b) shall be made on or before the 1st of January of every year.

## C.112

Application for renewal of registration as audit firm of public interest entity

(4) A certified auditor of P.I.E who fails to renew his or her registration as such or fails to pay the annual subscription fee or renewal of registration fee in accordance with subregulation (3) shall be liable to pay a penalty of 50 percent of the subscription fee or renewal of registration fee.

**12.** (1) An audit firm of P.I.E which wishes to renew its registration as such shall make an application in Form 21 set out in Schedule 1.

(2) An application in accordance with subregulation (1) shall be made —

(a) where the registration has not been cancelled or suspended; and

(b) upon payment of a subscription fee or renewal of registration fee set out in Schedule 2.

(3) The payment of the fee referred to in sub-regulation (2) (b) shall be made on or before the 1st of January of every year.

(4) An audit firm of P.I.E which fails to renew his or her registration as such or fails to pay the annual subscription fee or renewal of registration fee in accordance with subregulation (3) shall be liable to pay a penalty of 50 percent of the subscription fee or renewal of registration fee.

Application to restore registration

**13.** (1) A certified auditor or an audit firm of P.I.E whose name has been removed from the Register, or whose registration has been suspended by the Authority in accordance with section 31 of the Act, may make an application for restoration of the name in terms of section 32 of the Act —

(a) in the case of a certified auditor, in Form 22 set out in Schedule 1; and

(b) in the case of an audit firm, in Form 23 set out in Schedule 1.

(2) An application made in accordance with subregulation (1) shall be accompanied by a fee set out in Schedule 2.

### PART IV — *Accreditation of Institute*

Application for accreditation of Institute and branches of accountancy profession

**14.** (1) Where the Institute or its branch wishes to be accredited by the Authority as a professional accountancy body, it shall, in accordance with section 50 of the Act, make an application for accreditation in Form 24 set out in Schedule 1.

(2) An application made in accordance with subregulation (1) shall be accompanied by a fee set out in Schedule 2.

Certificate of accreditation

**15.** The Authority shall, after satisfying itself that the Institute or a branch of the accountancy professional complies with section 50 of the Act, issue the Institute or branch of the accountancy professional with a certificate of accreditation in Form 25 set out in Schedule 1.

Application for renewal of accreditation of Institute and branches of accountancy profession

**16.** (1) An application for renewal of accreditation of the Institute or branch as a professional accountancy body shall be made to the Authority in Form 26 set out in Schedule 1.

(2) An application under subregulation (1) shall be accompanied by payment of a subscription fee set out in Schedule 2 made on or before the 1st of January every year.

(3) Where the Institute or branch which has been accredited by the Authority as a professional accountancy body fails to renew its accreditation on or before the period referred to in subregulation (2), the Institute or branch shall be liable to a penalty of 50 percent of the annual subscription fee.

PART V — *Fines*

**17.** (1) Where a certified auditor or a P.I.E has contravened the provisions of the Act, the Authority may— Fines

- (a) give such auditor or P.I.E a written warning;
- (b) direct such auditor or P.I.E to perform a certain act in order to —
  - (i) remedy the effects of the contravention,
  - (ii) ensure that such auditor or P.I.E does not commit further contraventions; and
- (c) impose a fine.

(2) The Authority shall give a written notice to a certified auditor or P.I.E and the notice shall —

- (a) specify any action referred to under subregulation (1) that the Authority decides to take;
- (b) specify reasons for any action that the Authority may take and give facts that support the reasons; and
- (c) invite such person or entity to attend a hearing on the matter within 21 days of receipt of the notice.

(3) Where the Authority decides to impose a fine in accordance with sub-regulation (1) (c), it shall give a fine of —

- (a) P20 000 in the case of a certified auditor; and
- (b) P100 000 in the case of a P.I.E.

(4) A fine imposed in accordance with subregulation (3) may be recoverable as a fine imposed by the court under section 303 (1) to (4) of the Criminal Procedure and Evidence Act, and an affidavit sworn by a member of the Board or employee of the Authority is sufficient proof of the lawful imposition of the fine to enable the court to issue a warrant under that section, and a warrant referred to under that section shall not be issued until any appeal has been disposed of.

Cap. 08:02

C.114

SCHEDULES

Schedule 1

Form 1 (A)  
(reg. 4 (2))



**APPLICATION FOR REGISTRATION OF PUBLIC INTEREST ENTITY LISTED  
ON THE BOTSWANA STOCK EXCHANGE**

1. Details of entity		
(a)	Full name	
(b)	Legal status of entity (whether incorporated under the Companies Act or is a statutory body etc.)	
(c)	Date of incorporation/establishment	
(d)	Entity Registration Number (If applicable)	
(e)	Postal address	
(f)	Physical address	
(g)	Telephone number	
(h)	Fax number	
(i)	E-mail address	
(j)	Website address	
(k)	Name of Principal Officer	

(l)	Names and contact details of directors and senior management	<table border="1"> <thead> <tr> <th data-bbox="825 465 938 495"><u>Name</u></th> <th data-bbox="946 465 1086 495"><u>Designation</u></th> <th data-bbox="1094 465 1270 495"><u>Contact details</u></th> </tr> </thead> <tbody> <tr> <td data-bbox="825 528 938 557">(i)</td> <td></td> <td></td> </tr> <tr> <td data-bbox="825 560 938 589">(ii)</td> <td></td> <td></td> </tr> <tr> <td data-bbox="825 591 938 620">(iii)</td> <td></td> <td></td> </tr> <tr> <td data-bbox="825 622 938 651">(iv)</td> <td></td> <td></td> </tr> <tr> <td data-bbox="825 654 938 683">(v)</td> <td></td> <td></td> </tr> </tbody> </table>	<u>Name</u>	<u>Designation</u>	<u>Contact details</u>	(i)			(ii)			(iii)			(iv)			(v)		
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(ii)																				
(iii)																				
(iv)																				
(v)																				

2. Details of primary contact person for this registration	
(a) Surname	
(b) Forename(s)	
(c) Postal address	
(d) Physical address	
(e) Telephone number	
(f) Fax number	
(g) E-mail address	

3. Business and financial reporting details	
Business Description	
Financial Year-end date	
Latest audited Annual Financial Statements available	





4.3 Other Instruments			
Description and Market Value of Other Listed Instruments As at -----	Date of Initial Listing	Any other relevant details	

4.4 Details of Foreign Listings			
Description and Market Value of Listed Instruments As at-----	Name of Stock Exchange	Date of Initial Listing	Any other relevant details

5. Statutory Audit Details

Name of Audit Firm	
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**C.118**

BAOA Practising Certificate  Number of audit firm  Forename(s) of primary contact of audit firm  Postal address of primary contact of audit firm  Physical address of primary contact of audit firm  Telephone number of primary contact of audit firm  Fax number of primary contact of audit firm  E-mail address of primary contact of audit firm	
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6. Results of most recent Statutory Audit and Regulatory Reviews	
Audit Opinion (tick(√) as applicable))	Unqualified Modified :Qualified/Adverse/Disclaimer Emphasis of Matter and/or Other Matters
Regulatory Reviews	

7. Accounts contact person		
(a)	Name	
(b)	E-mail address	
(c)	Telephone number	
(d)	Fax number	

8.	Certification by Regulator
8.1	Does the entity have a certificate or letter of good standing from the Botswana Stock Exchange?  YES/NO
8.2	If the answer to 8.1 is “YES”, attach a copy. If the answer is “NO” provide explanation in the space below.

<b>9. Signature and Declarations</b>	
Fill in this form and submit it to the following address:  Botswana Accountancy Oversight Authority Plot 145, Block B, 5th Floor, Lake View Office Park. Gaborone International Finance Park Private Bag 0056 Gaborone Botswana Tel: +267 3919735; Fax: +267 3919737 Email: <a href="mailto:baoa@baoa.org.bw">baoa@baoa.org.bw</a> ; Website: <a href="http://www.baoa.org.bw">www.baoa.org.bw</a> .	
1.	We confirm that the information in this form is complete and true.
2.	We acknowledge the role, duties and powers of BAOA and agree to cooperate fully during its reviews, and to be bound by its Disciplinary Provisions.
3.	We have paid P_____ to BAOA as registration fees.
4.	We understand that an annual registration fee will be due upon lodging an application and thereafter at the commencement of BAOA’s financial year (January 1st ) and upon receiving an invoice from BAOA.
(a)	Surname
(b)	Forename(s)
(c)	Designation
(d)	Date
(e)	Signature (on behalf of the applicant)

Attachments to applications
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**APPENDIX 1  
BOTSWANA INSTITUTE OF CHARTERED ACCOUNTANTS**

**APPLICATION FOR REGISTRATION AS A CERTIFIED AUDITOR  
FIT AND PROPER TEST REQUIREMENTS**

**NAME OF PRACTITIONER:** -----

1. The Accountants Act, 2010, Section 31 (3) (c) requires auditors to be “fit and proper” to carry out audit work as a Certified Auditor.
2. You are required to answer “Yes” or “No” to the following questions. If your answer to any of the questions is “Yes”, you will not automatically be refused registration; the Council of the Institute may make further enquiries before reaching a decision. However, to facilitate this process you need to provide additional details on a separate sheet.
3. If the Council of the Institute subsequently finds out about any matters you did not disclose, this could have serious consequences on your status as a Certified Auditor.

ITEM NO.	REQUIREMENT	RESPONSE	
		Yes	No
<i>Financial Integrity and Reliability</i>			
1	In the last ten years have you made any compromise arrangements with your creditors or otherwise failed to satisfy creditors in full?		
2	Have you ever been declared bankrupt or been the subject of a bankruptcy court order, or has a bankruptcy order ever been served on you?		
3	Have you ever signed a trust deed for a creditor, made an assignment for the benefit of creditors, or made any arrangements for the payment of a composition to creditors?		
<i>Civil liabilities</i>			
4	In the last five years have you been the subject of any civil action relating to your professional or business activities which has resulted in a judgement or finding against you by a court, or a settlement (other than a settlement consisting only of the dismissal by consent of a claim against it and the payment of its costs) being agreed?		

<b><i>Good reputation and character</i></b>			
5	Have you at any time pleaded guilty to, or been found guilty of, any offence? If so, give details of the court which convicted you, the offence, the penalty imposed and date of conviction. (Please attach additional sheet if necessary.)		
6	Have you ever been disqualified by a court from being a director, or from acting in the management or conduct of the affairs of any company?		
<b><i><u>In the last 10 years have you been:</u></i></b>			
7	<ul style="list-style-type: none"> <li>• refused the right or been restricted in the right to carry on any trade, business or profession for which a specific licence, registration or other authority is required?</li> </ul>		
8	<ul style="list-style-type: none"> <li>• investigated about allegations of misconduct or malpractice in connection with your professional activities which resulted in a formal complaint being proved but no disciplinary order being made?</li> </ul>		
9	<ul style="list-style-type: none"> <li>• the subject of disciplinary procedures by a professional body or employer resulting in a finding against you?</li> </ul>		
10	<ul style="list-style-type: none"> <li>• reprimanded, excluded, disciplined or publicly criticised by any professional body which you belong to or have belonged to?</li> </ul>		
11	<ul style="list-style-type: none"> <li>• refused entry to, or excluded from membership of, any profession or vocation?</li> </ul>		
12	<ul style="list-style-type: none"> <li>• dismissed from any office (other than as auditor) or employment or requested to resign from any office, employment or firm?</li> </ul>		
13	<ul style="list-style-type: none"> <li>• reprimanded, warned about future conduct, disciplined, or publicly criticised by any regulatory body, or any officially appointed enquiry concerned with the regulation of a financial, professional or other business activity?</li> </ul>		
14	<ul style="list-style-type: none"> <li>• the subject of a court order at the instigation of any regulatory body, or any officially appointed enquiry concerned with the regulation of a financial, professional or other business activity?</li> </ul>		
15	Are you currently undergoing any investigation or disciplinary procedures as described above?		

SIGNED: \_\_\_\_\_

DATE: \_\_\_\_\_

## APPENDIX 2.1

PRACTISING CERTIFICATE CHECKLIST FOR CERTIFIED AUDITOR OF  
PUBLIC INTEREST ENTITY (P.I.E.)

NAME OF PRACTITIONER: -----

PRACTISING CERTIFICATE REQUIREMENTS		COMMENTS	
1.	An Associate or Fellow member of the Institute in good standing. (Provide letter of good standing from Botswana Institute of Chartered Accountants - BICA).		
2.	Currently a Certified Auditor in an Audit Member Firm.		
3.	Provide Professional Indemnity Insurance.		
4.	Has an office or place of business in Botswana in an Audit Member Firm with at least two (2) attest Partners.		
5.	Provide Continuing Professional Development (CPD) for the period just ended with at least eighty (80) CPD units including at least sixty (60) in audit and assurance together with a solemn declaration.		
6.	Provide solemn declaration of being Resident of Botswana for the past twelve months.		
7.	Certified Auditor works for an Audit Member Firm that has in place its own internal audit quality review process within its network Firms.		
8.	At least two (2) Partners have passed the external audit practice reviews and the Audit Member Firm has satisfied the requirements of ISQC 1 as assessed by an External Reviewer. (Evidence to be provided).		
9.	The Audit Member Firm of PIE should strictly comply with the independence requirements as stipulated in the IFAC Code of Ethics.		
10.	Provide copy of residence and work permit.		
11.	Remittance Fee – currently P10 000 (VAT exclusive).		
12.	Satisfy the requirements of Fit and Proper (See Appendix I.)		
13.	Appointment to an audit of a P.I.E, notwithstanding the above, will be determined by the size of the P.I.E and the resources of the Audit Member Firm.		

SIGNED: \_\_\_\_\_

DATE: \_\_\_\_\_

## APPENDIX 2.2

## PRACTISING CERTIFICATE CHECKLIST FOR CERTIFIED AUDITOR

NAME OF PRACTITIONER: -----

PRACTISING CERTIFICATE REQUIREMENTS		COMMENTS	
1.	An Associate or Fellow member of the Botswana Institute of Chartered Accountants (BICA) in good standing. (Provide letter of good standing from BICA)		
2.	A member of the Institute continuously for a period of not less than two years.		
3.	Before or after admission to membership of the BICA, has completed a period, of at least thirty (30) months, of approved accountancy and auditing experience in an Audit practice under the supervision of a Certified Auditor of an audit Member Firm.		
4.	After admission to membership of BICA, he/she has obtained within the five (5) years preceding his/her application for a practicing certificate, a further period of at least twelve (12) months of post qualification experience under the supervision of a Certified Auditor in an audit Member Firm. This should cover at least two hundred (200) billable hours in audit and assurance.		
5.	(a) Passed Botswana Tax Law or/and (b) Passed Botswana Company Law		
6.	An office or place of business in Botswana in the capacity of sole principal or in partnership.		
7.	Provide Professional Indemnity Insurance.		
8.	Provide Continuity of Practice Agreement in the event of death or incapacity.		
9.	Provide Continuing Professional Development (CPD) for the period just ended with at least sixty (60) CPD units including at least forty (40) in audit and assurance together with a solemn declaration compliance.		

**C.124**

10.	Provide evidence of Post Qualification Practicing Experience in: <ul style="list-style-type: none"><li>• International Financial Reporting Standards <input type="checkbox"/> (IFRS)</li><li>• International Standards on Auditing (ISA) <input type="checkbox"/></li></ul> and at least two (2) of the following specialised areas: <ul style="list-style-type: none"><li>• Taxation: Corporate, Personal <input type="checkbox"/></li><li>• International Public Sector Accounting Standards (IPSAS) <input type="checkbox"/></li><li>• Company Systems and Operation <input type="checkbox"/></li><li>• Corporate Governance/Company Secretary <input type="checkbox"/></li></ul>		
11.	Provide solemn declaration of being Resident of Botswana for the past twelve months.		
12.	Provide copy of resident and work permit		
13.	Remittance Fee – currently P10 000 (VAT exclusive)		
14.	Satisfy the requirements of Fit and Proper (See Appendix I)		

SIGNED: \_\_\_\_\_

DATE: \_\_\_\_\_



Form 1 (B)  
(reg. 4 (2))



APPLICATION FOR REGISTRATION OF PUBLIC INTEREST ENTITY  
REGULATED BY BANK OF BOTSWANA

1.	Details of entity																			
(a)	Full name of entity																			
(b)	Legal status of entity (whether incorporated under the Companies Act or is a statutory body etc.)																			
(c)	Date of incorporation/establishment																			
(d)	Company Registration Number (If applicable)																			
(e)	Postal address																			
(f)	Physical address																			
(g)	Telephone number																			
(h)	Fax number																			
(i)	E-mail address																			
(j)	Website address																			
(k)	Name of Principal Officer																			
(l)	Names and contact details of directors and senior management	<table border="1"> <thead> <tr> <th><u>Name</u></th> <th><u>Designation</u></th> <th><u>Contact details</u></th> </tr> </thead> <tbody> <tr> <td>(i)</td> <td></td> <td></td> </tr> <tr> <td>(ii)</td> <td></td> <td></td> </tr> <tr> <td>(iii)</td> <td></td> <td></td> </tr> <tr> <td>(iv)</td> <td></td> <td></td> </tr> <tr> <td>(v)</td> <td></td> <td></td> </tr> </tbody> </table>	<u>Name</u>	<u>Designation</u>	<u>Contact details</u>	(i)			(ii)			(iii)			(iv)			(v)		
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(v)																				

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2. Details of primary contact person for this registration	
(a)	Surname
(b)	Forename(s)
(c)	Postal address
(d)	Physical address
(e)	Telephone number
(f)	Fax number
(g)	E-mail address
3. Business and financial reporting details	
Business Description	
Financial Year-end date	
Latest Audited Annual Financial Statements available	
4. Statutory audit details	
Name of Audit Firm	
BAOA Practising Certificate	
Number of audit firm	
Forename(s) of primary contact of audit firm	
Postal address of primary contact of audit firm	
Physical address of primary contact of audit firm	
Telephone number of primary contact of audit firm	
Fax number of primary contact of audit firm	
E-mail address of primary contact of audit firm	

5. Results of most recent Statutory Audit and Regulatory Reviews
--

Audit Opinion (tick(√) as applicable))	Unqualified Modified :Qualified/Adverse/Disclaimer Emphasis of Matter and/or Other Matters
Regulatory Reviews	

6. Accounts contact person	
(a)	Name
(b)	E-mail address
(c)	Direct telephone number
(d)	Direct fax number

7. Certification by Regulator	
7.1	Does the entity have a certificate or letter of good standing from the Bank of Botswana?  YES/NO
7.2	If the answer to 7.1 is “YES”, attach a copy. If the answer is “NO” provide explanation in the space below.

**C.128**

8. Signature and Declarations	
Fill in this form and submit it to the following address:  Botswana Accountancy Oversight Authority Plot 145, Block B, 5th Floor, Lake View Office Park. Gaborone International Finance Park Private Bag 0056 Gaborone Botswana Tel: +267 3919735; Fax: +267 3919737 Email: <a href="mailto:baoa@baoa.org.bw">baoa@baoa.org.bw</a> ; Website: <a href="http://www.baoa.org.bw">www.baoa.org.bw</a> .	
1. We confirm that the information in this form is complete and true.	
2. We acknowledge the role, duties and powers of BAOA and agree to cooperate fully during its reviews and to be bound by its Disciplinary Provisions.	
3. We have paid P_____ to BAOA as registration fees.	
4. We understand that an annual registration fee will be due upon lodging an application and thereafter at the commencement of BAOA's financial year (January 1) and upon receiving an invoice from BAOA.	
(a)	Surname
(b)	Forename(s)
(c)	Designation
(d)	Date
(e)	Signature (on behalf of the applicant)

Attachments to Applications	
All Applications must be accompanied by:	
1. Copy of the most recent audited financial statements	
2. Copy of the most recent External Auditors' Management Letter	
3. Copy of the most recent results of regulatory review	
4. A letter or certificate of good standing from Bank of Botswana (or an appropriate explanation in lieu thereof)	

**Form 1 (C)**  
(reg. 4 (2))



**APPLICATION FOR REGISTRATION OF PUBLIC INTEREST ENTITY  
REGULATED BY THE NON-BANK FINANCIAL INSTITUTIONS  
REGULATORY AUTHORITY**

1. Details of entity																				
(a)	Full name of accountancy body																			
(b)	Legal status of entity (whether incorporated under the Companies Act or is a statutory body etc.)																			
(c)	Date of incorporation/ establishment																			
(d)	Entity Registration Number (If applicable)																			
(e)	Postal address																			
(f)	Physical address																			
(g)	Telephone number																			
(h)	Fax number																			
(i)	E-mail address																			
(j)	Website address																			
(k)	Name of Principal Officer																			
(l)	Names and contact details of directors and senior management	<table border="1"> <thead> <tr> <th><u>Name</u></th> <th><u>Designation</u></th> <th><u>Contact details</u></th> </tr> </thead> <tbody> <tr> <td>(i)</td> <td></td> <td></td> </tr> <tr> <td>(ii)</td> <td></td> <td></td> </tr> <tr> <td>(iii)</td> <td></td> <td></td> </tr> <tr> <td>(iv)</td> <td></td> <td></td> </tr> <tr> <td>(v)</td> <td></td> <td></td> </tr> </tbody> </table>	<u>Name</u>	<u>Designation</u>	<u>Contact details</u>	(i)			(ii)			(iii)			(iv)			(v)		
<u>Name</u>	<u>Designation</u>	<u>Contact details</u>																		
(i)																				
(ii)																				
(iii)																				
(iv)																				
(v)																				

**C.130**

2. Details of primary contact person for this registration		
(a)	Surname	
(b)	Forename(s)	
(c)	Postal address	
(d)	Physical address	
(e)	Telephone number	
(f)	Fax number	
(g)	E-mail address	

3. Business and financial reporting details	
Business Description	
Financial Year-end date	
Latest Audited Financial	
Statements available	

4. Statutory audit details	
Name of Audit Firm	
BAOA Practising Certificate	
Number of audit firm	
Forename(s) of primary contact of audit firm	
Postal address of primary contact of audit firm	
Physical address of primary contact of audit firm	
Telephone number of primary contact of audit firm	

Fax number of primary contact of audit firm	
E-mail address of primary contact of audit firm	

5. Results of most recent Statutory Audit and Regulatory Reviews
--

Audit Opinion (tick(√) as applicable))	Unqualified Modified: Qualified/Adverse/Disclaimer Emphasis of Matter and/or Other Matters
Regulatory Reviews	

6. Accounts contact person	
(a) Name	
(b) E-mail address	
(c) Direct telephone number	
(d) Direct fax number	

7. Certification by Regulator	
7.1	Does the entity have a certificate or letter of good standing from the Non-Bank Financial Institutions Regulatory Authority?  YES/NO
7.2	If the answer to 7.1 is "YES", attach a copy. If the answer is "NO" provide explanation in the space below.

**C.132**

8. Signature and Declarations	
<p>Fill in this form and submit it to the following address:</p> <p>Botswana Accountancy Oversight Authority            Plot 145, Block B, 5th Floor, Lake View Office Park.            Gaborone International Finance Park            Private Bag 0056            Gaborone            Botswana            Tel: +267 3919735; Fax: +267 3919737            Email: <a href="mailto:baoa@baoa.org.bw">baoa@baoa.org.bw</a>; Website: <a href="http://www.baoa.org.bw">www.baoa.org.bw</a>.</p>	
<ol style="list-style-type: none"> <li>1. We confirm that the information in this form is complete and true.</li> <li>2. We acknowledge the role, duties and powers of BAOA and agree to cooperate fully during its reviews and to be bound by its Disciplinary Provisions.</li> <li>3. We have paid P_____ to BAOA as registration fees.</li> <li>4. We understand that an annual registration fee will be due upon lodging an application and thereafter at the commencement of BAOA's financial year (January 1) and upon receiving an invoice from BAOA.</li> </ol>	
<i>(a)</i> Surname	
<i>(b)</i> Forename(s)	
<i>(c)</i> Designation	
<i>(d)</i> Date	
<i>(e)</i> Signature  (on behalf of the applicant)	
Attachments to applications	
<p>All Applications must be accompanied by:</p> <ol style="list-style-type: none"> <li>1. Copy of the most recent audited financial statements</li> <li>2. Copy of the most recent External Auditors' Management Letter</li> <li>3. Copy of the most recent results of regulatory review</li> <li>4. A letter or certificate of good standing from the Non-Bank Financial Institutions Regulatory Authority (or an appropriate explanation in lieu of thereof)</li> </ol>	



**Form 1 (D)**  
**(reg. 4 (2))**



**APPLICATION FOR REGISTRATION OF PUBLIC INTEREST ENTITY  
DETERMINED BY THE MINISTER**

1. Details of entity	
(a)	Full name of entity
(b)	Legal status of entity (whether incorporated under the Companies Act or is a statutory body etc.)
(c)	Date of incorporation/ establishment
(d)	Company Registration Number (If applicable)
(e)	Postal address
(f)	Physical address
(g)	Telephone number
(h)	Fax number
(i)	E-mail address
(j)	Website address
(k)	Name of Principal Officer
(l)	Names and contact details of directors and Senior Management
	<u>Name</u> <u>Designation</u> <u>Contact details</u>
	(i)
	(ii)
	(iii)
	(iv)
	(v)

**C.134**

2. Details of primary contact person for this registration	
(a)	Surname
(b)	Forename(s)
(c)	Postal address
(d)	Physical address
(e)	Telephone number
(f)	Fax number
(g)	E-mail address

3. Business and financial reporting details											
<p>Business Description</p> <p>Financial Year-end date</p> <p>Latest Annual Financial statements available</p> <p>Indicate the parameters at the end of the preceding accounting year (and amounts) by which the entity qualifies as a Public Interest Entity, as prescribed in Minister's Regulations.</p>	<table border="1"> <thead> <tr> <th><u>Parameter</u></th> <th><u>Amount/Number</u></th> </tr> </thead> <tbody> <tr> <td>(i) Annual revenue</td> <td></td> </tr> <tr> <td>(ii) Number of employees</td> <td></td> </tr> <tr> <td>(iii) Total assets</td> <td></td> </tr> <tr> <td>(iv) Total liability (not including shareholder's equity)</td> <td></td> </tr> </tbody> </table>	<u>Parameter</u>	<u>Amount/Number</u>	(i) Annual revenue		(ii) Number of employees		(iii) Total assets		(iv) Total liability (not including shareholder's equity)	
<u>Parameter</u>	<u>Amount/Number</u>										
(i) Annual revenue											
(ii) Number of employees											
(iii) Total assets											
(iv) Total liability (not including shareholder's equity)											

4. Statutory audit details	
<p>Name of Audit Firm</p> <p>BAOA Practising Certificate Number of audit firm</p> <p>Forename(s) of primary contact of audit firm</p> <p>Postal address of primary contact of audit firm</p>	

Physical address of primary contact of audit firm	
Telephone number of primary contact of audit firm	
Fax number of primary contact of audit firm	
E-mail address of primary contact of audit firm	

#### 5. Results of most recent Statutory Audit Reviews

Audit Opinion (tick(√) as applicable))	Unqualified Modified :Qualified/Adverse/Disclaimer Emphasis of Matter and/or Other Matters
Statutory Reviews	

#### 6. Accounts contact person

(a)	Name	
(b)	E-mail address	
(c)	Direct telephone number	
(d)	Direct fax number	

#### 7. Signature and Declarations

Fill in this form and submit it to the following address:

Botswana Accountancy Oversight Authority  
Plot 145, Block B, 5th Floor, Lake View Office Park.  
Gaborone International Finance Park  
Private Bag 0056  
Gaborone  
Botswana  
Tel: +267 3919735; Fax: +267 3919737  
Email: [baoa@baoa.org.bw](mailto:baoa@baoa.org.bw); Website: [www.baoa.org.bw](http://www.baoa.org.bw).

**C.136**

1. We confirm that the information in this form is complete and true.
2. We acknowledge the role, duties and powers of BAOA and agree to cooperate fully during its reviews and to be bound by its Disciplinary Provisions.
3. We have paid P\_\_\_\_\_ to BAOA as registration fees.
4. We understand that an annual registration fee will be due upon lodging an application and thereafter at the commencement of BAOA's financial year (January 1st) and upon receiving an invoice from BAOA.

(a)	Surname	
(b)	Forename(s)	
(c)	Designation	
(d)	Date	
(e)	Signature (on behalf of the applicant)	

**Attachments to applications**

- All Applications must be accompanied by copy of the most recent:
1. Audited financial statements
  2. External Auditors' Management Letter
  3. Statutory review, if any.

**Form 1 (E)**  
(reg. 4 (2))



APPLICATION FOR REGISTRATION OF PUBLIC INTEREST ENTITY OR OTHER  
ENTITY REQUIRED TO FILE FINANCIAL STATEMENTS AND REPORTS WITH A  
GOVERNMENT DEPARTMENT OR AUTHORITY

1. Details of entity																				
(a)	Full name of entity																			
(b)	Legal status of entity (whether incorporated under the Companies Act or is a statutory body etc.)																			
(c)	Date of incorporation/establishment																			
(d)	Company Registration Number (If applicable)																			
(e)	Postal address																			
(f)	Physical address																			
(g)	Telephone number																			
(h)	Fax number																			
(i)	E-mail address																			
(j)	Website address																			
(k)	Name of Principal Officer																			
(l)	Names and contact details of directors and Senior Management	<table border="1"> <thead> <tr> <th><u>Name</u></th> <th><u>Designation</u></th> <th><u>Contact details</u></th> </tr> </thead> <tbody> <tr> <td>(i)</td> <td></td> <td></td> </tr> <tr> <td>(ii)</td> <td></td> <td></td> </tr> <tr> <td>(iii)</td> <td></td> <td></td> </tr> <tr> <td>(iv)</td> <td></td> <td></td> </tr> <tr> <td>(v)</td> <td></td> <td></td> </tr> </tbody> </table>	<u>Name</u>	<u>Designation</u>	<u>Contact details</u>	(i)			(ii)			(iii)			(iv)			(v)		
<u>Name</u>	<u>Designation</u>	<u>Contact details</u>																		
(i)																				
(ii)																				
(iii)																				
(iv)																				
(v)																				

**C.138**

2. Details of primary contact person for this registration	
(a)	Surname
(b)	Forename(s)
(c)	Postal address
(d)	Physical address
(e)	Telephone number
(f)	Fax number
(g)	E-mail address

3 Business and statutory details
Business Description
Financial Year-end date
Name of Supervisory Department or Authority
Date by which annual financial statements and reports should be filed with Government Department or Authority
Latest Audited Annual Financial Statements and reports filed with Government Department or Authority

4. Statutory audit details	
Name of Audit Firm BAOA Practising Certificate Number of audit firm	
Forename(s) of primary contact of audit firm	
Postal address of primary contact of audit firm	
Physical address of primary contact of audit firm	
Telephone number of primary contact of audit firm	
Fax number of primary contact of audit firm	
E-mail address of primary contact of audit firm	

5. Results of most recent Statutory Audit/Regulatory Reviews
--

Audit Opinion (tick(√) as applicable))	Unqualified Modified :Qualified/Adverse/Disclaimer Emphasis of Matter and/or Other Matters
Statutory/Regulatory Reviews	

6. Accounts contact person		
(a)	Name	
(b)	E-mail address	
(c)	Direct telephone number	
(d)	Direct fax number	

**C.140**

7. Signature and Declarations	
<p>Fill in this form and submit it to the following address:</p> <p>Botswana Accountancy Oversight Authority Plot 145, Block B, 5th Floor, Lake View Office Park. Gaborone International Finance Park Private Bag 0056 Gaborone Botswana</p> <p>Tel: +267 3919735; Fax: +267 3919737 Email: <a href="mailto:baoa@baoa.org.bw">baoa@baoa.org.bw</a>; Website: <a href="http://www.baoa.org.bw">www.baoa.org.bw</a>.</p> <ol style="list-style-type: none"><li>1. We confirm that the information in this form is complete and true.</li><li>2. We acknowledge the role, duties and powers of BAOA and agree to cooperate fully during its reviews and to be bound by its Disciplinary Provisions.</li><li>3. We have paid P_____ to BAOA as registration fees.</li><li>4. We understand that an annual registration fee will be due upon lodging an application and thereafter at the commencement of BAOA's financial year (January 1st) and upon receiving an invoice from BAOA.</li></ol>	
(a)	Surname
(b)	Forename(s)
(c)	Designation
(d)	Date
(e)	Signature  (on behalf of the applicant)

Attachments to applications
<p>All Applications must be accompanied by a copy of the most recent:</p> <ol style="list-style-type: none"><li>1. Audited financial statements and reports filed with Government Department or Authority</li><li>2. External Auditors' Management Letter</li><li>3. Statutory or regulatory review, if any.</li></ol>



**Form 2**  
*(reg. 5 (1)(a))*



***Certificate of Registration***  
**of**  
**Public Interest Entity Listed**  
**on the**  
**Botswana Stock Exchange**

Awarded to

Pursuant to regulation 5 (1) (a) of the Financial Reporting Regulations  
on this        day of        , 2015.

Valid for a period of one year unless revoked earlier.

Chief Executive Officer



Certificate Number:

*This certificate is valid only when embossed with the Seal of the Authority.*

C.142

**Form 3**  
*(reg. 5 (1)(b))*



***Certificate of Registration***  
**of**  
**Public Interest Entity Regulated**  
**by**  
**Bank of Botswana**

Awarded to

Pursuant to regulation 5 (1) (b) of the Financial Reporting Regulations  
on this            day of            , 2015.

Valid for a period of one year unless revoked earlier

Chief Executive Officer



Certificate Number:

*This certificate is valid only when embossed with the Seal of the Authority.*

Form 4  
(reg. 5 (1)(c))



***Certificate of Registration***  
**of**  
**Public Interest Entity Regulated**  
**by**  
**Non-Bank Financial Institutions Regulatory Authority**

Awarded to

Pursuant to regulation 5 (1) (c) of the Financial Reporting Regulations  
on this                      day of                      , 2015.

Valid for a period of one year unless revoked earlier

Chief Executive Officer



Certificate Number:

*This certificate is valid only when embossed with the Seal of the Authority.*

C.144

**Form 5**  
*(reg. 5 (1) (d))*



***Certificate of Registration***  
**of**  
**Public Interest Entity Considered**  
**by the**  
**Minister**

Awarded to

Pursuant to regulation 5 (1) (d) of the Financial Reporting Regulations  
on this                    day of                    , 2015.

Valid for a period of one year unless revoked earlier

Chief Executive Officer



Certificate Number:

*This certificate is valid only when embossed with the Seal of the Authority.*

**Form 6**  
**(reg. 5 (1)(e))**



***Certificate of Registration***  
**of**  
**Public Interest Entity or any Other Entity required to file financial**  
**statements and reports with a Government Department or Authority**

Awarded to

Pursuant to regulation 5 (1) (e) of the Financial Reporting Regulations  
on this            day of            , 2015.

Valid for a period of one year unless revoked earlier

Chief Executive Officer



Certificate Number:

*This certificate is valid only when embossed with the Seal of the Authority.*

**Form 7 (A)**  
**(reg. 6)**



**APPLICATION FOR RENEWAL OF REGISTRATION OF PUBLIC INTEREST  
ENTITY LISTED ON THE BOTSWANA STOCK EXCHANGE**

We hereby submit our entity's application for renewal of registration as Public Interest Entity Listed on the Botswana Stock Exchange, for the year ending December 31, -----.

The entity's details are provided hereunder:

1. Details of entity	
(a) Full name	
(b) Legal status of entity (whether incorporated under the Companies Act or is a statutory body etc.)	
(c) Date of incorporation/establishment	
(d) Entity Registration Number (If applicable)	
(e) Postal address	
(f) Physical address	
(g) Telephone number	
(h) Fax number	
(i) E-mail address	
(j) Website address	
(k) Name of Principal Officer	

(l)	Names and contact details of directors and senior management	<table border="1"> <thead> <tr> <th data-bbox="790 371 933 436"><u>Name</u></th> <th data-bbox="933 371 1093 436"><u>Designation</u></th> <th data-bbox="1093 371 1283 436"><u>Contact details</u></th> </tr> </thead> <tbody> <tr> <td data-bbox="790 436 933 470">(i)</td> <td></td> <td></td> </tr> <tr> <td data-bbox="790 470 933 504">(ii)</td> <td></td> <td></td> </tr> <tr> <td data-bbox="790 504 933 537">(iii)</td> <td></td> <td></td> </tr> <tr> <td data-bbox="790 537 933 571">(iv)</td> <td></td> <td></td> </tr> <tr> <td data-bbox="790 571 933 638">(v)</td> <td></td> <td></td> </tr> </tbody> </table>	<u>Name</u>	<u>Designation</u>	<u>Contact details</u>	(i)			(ii)			(iii)			(iv)			(v)		
<u>Name</u>	<u>Designation</u>	<u>Contact details</u>																		
(i)																				
(ii)																				
(iii)																				
(iv)																				
(v)																				
(m)	BAOA Registration Number																			

2. Details of primary contact person for this registration

(a)	Surname	
(b)	Forename(s)	
(c)	Postal address	
(d)	Physical address	
(e)	Telephone number	
(f)	Fax number	
(g)	E-mail address	

3. Business and Financial Reporting details

Business Description	
Financial Year-end date	
Latest audited Annual Financial statements available	

4. BAOA Fee Remittance: P.....

**C.148**

5. Signature and Declarations	
1. We confirm that the information in this form is complete and true.	
2. We acknowledge the role, duties and powers of BAOA and agree to cooperate fully during its reviews, and to be bound by its Disciplinary Provisions.	
(a)	Surname
(b)	Forename(s)
(c)	Designation
(d)	Date
(e)	Signature (on behalf of the applicant)

Attachments Required

All Applications must be accompanied by:	
1.	Copy of the most recent audited financial statements
2.	Copy of the most recent External Auditors' Management Letter
3.	Copy of the most recent regulatory review
4.	A letter or certificate of good standing from the Botswana Stock Exchange (or an appropriate explanation in lieu thereof)

*In terms of the Regulations of the Authority, Registration is valid up to December 31 of each year. Application for renewal may be made in BAOA Form 7 (D) not later than three months before expiration. Applications received after December 31-----will be subject to a penalty fee of 50% of the renewal fee.*



**Form 7 (B)**  
(reg. 6)



**APPLICATION FOR RENEWAL OF REGISTRATION OF PUBLIC INTEREST  
ENTITY REGULATED BY BANK OF BOTSWANA**

We hereby submit our entity's application for Renewal of Registration as Public Interest Entity regulated by Bank of Botswana, for the year ending December 31, -----.

The entity's details are provided hereunder:

1. Details of entity		
(a)	Full name of entity	
(b)	Legal status of entity (whether incorporated under the Companies Act or is a statutory body etc.)	
(c)	Date of incorporation/ establishment	
(d)	Company Registration Number (If applicable)	
(e)	Postal address	
(f)	Physical address	
(g)	Telephone number	
(h)	Fax number	
(i)	E-mail address	
(j)	Website address	
(k)	Name of Principal Officer	

**C.150**

(l)	Names and contact details of directors and senior management	<table border="1"> <thead> <tr> <th data-bbox="786 376 949 436"><u>Name</u></th> <th data-bbox="949 376 1109 436"><u>Designation</u></th> <th data-bbox="1109 376 1284 436"><u>Contact details</u></th> </tr> </thead> <tbody> <tr> <td data-bbox="786 436 949 470">(i)</td> <td></td> <td></td> </tr> <tr> <td data-bbox="786 470 949 504">(ii)</td> <td></td> <td></td> </tr> <tr> <td data-bbox="786 504 949 537">(iii)</td> <td></td> <td></td> </tr> <tr> <td data-bbox="786 537 949 571">(iv)</td> <td></td> <td></td> </tr> <tr> <td data-bbox="786 571 949 604">(v)</td> <td></td> <td></td> </tr> </tbody> </table>	<u>Name</u>	<u>Designation</u>	<u>Contact details</u>	(i)			(ii)			(iii)			(iv)			(v)		
<u>Name</u>	<u>Designation</u>	<u>Contact details</u>																		
(i)																				
(ii)																				
(iii)																				
(iv)																				
(v)																				
(m)	BAOA Registration Number																			

2. Details of primary contact person for this registration		
(a)	Surname	
(b)	Forename(s)	
(c)	Postal address	
(d)	Physical address	
(e)	Telephone number	
(f)	Fax number	
(g)	E-mail address	

3. Business and Financial Reporting details	
Business Description	
Financial Year-end date	
Latest Audited Annual Financial Statements available	

4. BAOA fee Remittance: P-----

5. Signature and Declarations	
1.	We confirm that the information in this form is complete and true.
2.	We acknowledge the role, duties and powers of BAOA and agree to cooperate fully during its reviews, and to be bound by its Disciplinary Provisions.
(a)	Surname
(b)	Forename(s)
(c)	Designation
(d)	Date
(e)	Signature (on behalf of the applicant)

Attachments Required	
	<p>All Applications must be accompanied by:</p> <ol style="list-style-type: none"> <li>1. Copy of the most recent audited financial statements</li> <li>2. Copy of the most recent External Auditors' Management Letter</li> <li>3. Copy of the most recent regulatory review</li> <li>4. A letter or certificate of good standing from Bank of Botswana (or an appropriate explanation in lieu thereof)</li> </ol>

***In terms of the Regulations of the Authority, Registration is valid up to December 31 of each year. Application for renewal may be made in BAOA Form 7(B) not later than three months before expiration. Applications received after December 31-----will be subject to a penalty fee of 50% of the renewal fee.***

**Form 7 (C)**  
**(reg. 6)**



**APPLICATION FOR RENEWAL OF REGISTRATION OF PUBLIC INTEREST  
ENTITY REGULATED BY NON-BANK FINANCIAL INSTITUTIONS  
REGULATORY AUTHORITY**

We hereby submit our entity's application for Renewal of Registration as Public Interest Entity regulated by Non-Bank Financial Institutions Regulatory Authority, for the year ending December 31, -----.

The entity's details are provided hereunder:

1. Details of entity		
(a)	Full name of accountancy body	
(b)	Legal status of entity (whether incorporated under the Companies Act or is a statutory body etc.)	
(c)	Date of incorporation/ establishment	
(d)	Entity Registration Number (If applicable)	
(e)	Postal address	
(f)	Physical address	
(g)	Telephone number	
(h)	Fax number	
(i)	E-mail address	
(j)	Website address	
(k)	Name of Principal Officer	

(l) Names and contact details of directors and senior management	<table border="1"> <thead> <tr> <th data-bbox="786 376 938 421"><u>Name</u></th> <th data-bbox="938 376 1106 421"><u>Designation</u></th> <th data-bbox="1106 376 1283 421"><u>Contact details</u></th> </tr> </thead> <tbody> <tr> <td data-bbox="786 421 938 454">(i)</td> <td></td> <td></td> </tr> <tr> <td data-bbox="786 454 938 488">(ii)</td> <td></td> <td></td> </tr> <tr> <td data-bbox="786 488 938 521">(iii)</td> <td></td> <td></td> </tr> <tr> <td data-bbox="786 521 938 600">(iv)</td> <td></td> <td></td> </tr> </tbody> </table>	<u>Name</u>	<u>Designation</u>	<u>Contact details</u>	(i)			(ii)			(iii)			(iv)		
<u>Name</u>	<u>Designation</u>	<u>Contact details</u>														
(i)																
(ii)																
(iii)																
(iv)																
(m) BAOA Registration Number																

2. Details of primary contact person for this registration		
(a)	Surname	
(b)	Forename(s)	
(c)	Postal address	
(d)	Physical address	
(e)	Telephone number	
(f)	Fax number	
(g)	E-mail address	

3. Business and Financial Reporting details	
Business Description	
Financial Year-end date	
Latest Audited Financial Statements available	

4. BAOA Fee Remittance:

P-----

**C.154**

5. Signature and Declarations	
1.	We confirm that the information in this form is complete and true.
2.	We acknowledge the role, duties and powers of BAOA and agree to cooperate fully during its reviews, and to be bound by its Disciplinary Provisions.
(a)	Surname
(b)	Forename(s)
(c)	Designation
(d)	Date
(e)	Signature (on behalf of the applicant)

Attachments Required	
	<p>All Applications must be accompanied by:</p> <ol style="list-style-type: none"> <li>1. Copy of the most recent audited financial statements</li> <li>2. Copy of the most recent External Auditors' Management Letter</li> <li>3. Copy of the most recent regulatory review</li> <li>4. A letter or certificate of good standing from Non-bank Financial Institutions Regulatory Authority( or an appropriate explanation in lieu thereof)</li> </ol>

***In terms of the Regulations of the Authority, Registration is valid up to December 31 of each year. Application for renewal may be made in BAOA Form 7(C) not later than three months before expiration. Applications received after December 31-----will be subject to a penalty fee of 50% of the renewal fee.***

**Form 7 (D)**  
**(reg. 6)**



**APPLICATION FOR RENEWAL OF REGISTRATION OF PUBLIC INTEREST  
ENTITY CONSIDERED BY THE MINISTER**

We hereby submit our entity's application for Renewal of Registration as Public Interest Entity considered by the Minister, for the year ending December 31, -----.

The entity's details are provided hereunder:

1. Details of entity		
(a)	Full name of entity	
(b)	Legal status (whether incorporated under the Companies Act or is a statutory body etc.)	
(c)	Date of incorporation/establishment	
(d)	Company Registration Number (If applicable)	
(e)	Postal address	
(f)	Physical address	
(g)	Telephone number	
(h)	Fax number	
(i)	E-mail address	
(j)	Website address	
(k)	Name of Principal Officer	

**C.156**

<p>(l) Names and contact details of directors and Senior Management</p>	<table border="1" style="width: 100%;"> <thead> <tr> <th style="text-align: left;"><u>Name</u></th> <th style="text-align: left;"><u>Designation</u></th> <th style="text-align: left;"><u>Contact details</u></th> </tr> </thead> <tbody> <tr><td>(i)</td><td></td><td></td></tr> <tr><td>(ii)</td><td></td><td></td></tr> <tr><td>(iii)</td><td></td><td></td></tr> <tr><td>(iv)</td><td></td><td></td></tr> <tr><td>(v)</td><td></td><td></td></tr> </tbody> </table>	<u>Name</u>	<u>Designation</u>	<u>Contact details</u>	(i)			(ii)			(iii)			(iv)			(v)		
<u>Name</u>	<u>Designation</u>	<u>Contact details</u>																	
(i)																			
(ii)																			
(iii)																			
(iv)																			
(v)																			
<p>(m) BAOA Registration Number</p>																			

2. Details of primary contact person for this registration	
(a) Surname	
(b) Forename(s)	
(c) Postal address	
(d) Physical address	
(e) Telephone number	
(f) Fax number	
(g) E-mail address	

3. Business and financial reporting details											
<p>Business Description</p> <p>Financial Year-end date</p> <p>Latest Annual Financial statements available</p> <p>Indicate the parameters at the end of the preceding accounting year (and amounts) by which the entity qualifies as a Public Interest Entity, as prescribed in Minister's Regulations.</p>	<table border="1" style="width: 100%;"> <thead> <tr> <th style="text-align: left;"><u>Parameter</u></th> <th style="text-align: left;"><u>Amount/Number</u></th> </tr> </thead> <tbody> <tr><td>(i)</td><td>Annual revenue</td></tr> <tr><td>(ii)</td><td>Number of employees</td></tr> <tr><td>(iii)</td><td>Total assets</td></tr> <tr><td>(iv)</td><td>Total liability (not including shareholder's equity)</td></tr> </tbody> </table>	<u>Parameter</u>	<u>Amount/Number</u>	(i)	Annual revenue	(ii)	Number of employees	(iii)	Total assets	(iv)	Total liability (not including shareholder's equity)
<u>Parameter</u>	<u>Amount/Number</u>										
(i)	Annual revenue										
(ii)	Number of employees										
(iii)	Total assets										
(iv)	Total liability (not including shareholder's equity)										

4. BAOA fee Remittance:
-------------------------

P-----



5. Signature and Declarations	
1.	We confirm that the information in this form is complete and true.
2.	We acknowledge the role, duties and powers of BAOA and agree to cooperate fully during its reviews, and to be bound by its Disciplinary Provisions.
(a)	Surname
(b)	Forename(s)
(c)	Designation
(d)	Date
(e)	Signature (on behalf of the applicant)

Attachments Required	
	<p>All Applications must be accompanied by:</p> <ol style="list-style-type: none"> <li>1. Copy of the most recent audited financial statements</li> <li>2. Copy of the most recent External Auditors' Management Letter</li> <li>3. Copy of the most recent statutory or regulatory review, if any.</li> </ol>

***In terms of the Regulations of the Authority, Registration is valid up to December 31 of each year. Application for renewal may be made in BAOA Form 7(D) not later than three months before expiration. Applications received after December 31-----will be subject to a penalty fee of 50% of the renewal fee.***

**Form 7 (E)**  
**(reg. 6)**



**APPLICATION FOR RENEWAL OF REGISTRATION OF PUBLIC INTEREST ENTITY OR OTHER ENTITY REQUIRED TO FILE FINANCIAL STATEMENTS AND REPORTS WITH A GOVERNMENT DEPARTMENT OR AUTHORITY**

We hereby submit our entity's application for Renewal of Registration of Public Interest Entity required to file financial statements and reports with a Government department or authority, for the year ending December 31, -----

The entity's details are provided hereunder:

1. Details of entity		
(a)	Full name of entity	
(b)	Legal status (whether incorporated under the Companies Act or is a statutory body etc.)	
(c)	Date of incorporation/establishment	
(d)	Company Registration Number (If applicable)	
(e)	Postal address	
(f)	Physical address	
(g)	Telephone number	
(h)	Fax number	
(i)	E-mail address	
(j)	Website address	
(k)	Name of Principal Officer	

(l)	Names and contact details of directors and Senior Management	<u>Name</u>	<u>Designation</u>	<u>Contact details</u>
		(i)		
		(ii)		
		(iii)		
		(iv)		
		(v)		
(m)	BAOA Registration Number			

2. Details of primary contact person for this registration		
(a)	Surname	
(b)	Forename(s)	
(c)	Postal address	
(d)	Physical address	
(e)	Telephone number	
(f)	Fax number	
(g)	E-mail address	

3. Business and statutory details	
Business Description	
Financial Year-end date	
Name of Supervisory Department or Authority	
Date by which annual financial statements and reports should be filed with Government Department or Authority	
Latest Audited Annual Financial Statements and reports filed with Government Department or Authority	

4. BAOA Fee Remittance: P-----
--------------------------------

**C.160**

5. Signature and Declarations		
1.	We confirm that the information in this form is complete and true.	
2.	We acknowledge the role, duties and powers of BAOA and agree to cooperate fully during its reviews, and to be bound by its Disciplinary Provisions.	
(a)	Surname	
(b)	Forename(s)	
(c)	Designation	
(d)	Date	
(e)	Signature (on behalf of the applicant)	

Attachments to applications	
	<p>All Applications must be accompanied by a copy of the most recent:</p> <ol style="list-style-type: none"> <li>1. Audited financial statements and reports filed with Government Department or Authority</li> <li>2. External Auditors' Management Letter</li> <li>3. Statutory or regulatory review, if any.</li> </ol>

***In terms of the Regulations of the Authority, Registration is valid up to December 31 of each year. Application for renewal may be made in BAOA Form 7(E) not later than three months before expiration. Applications received after December 31-----will be subject to a penalty fee of 50% of the renewal fee.***

**Form 7 (E)**  
**(reg. 7 (I))**



**SECTION 2: BICA CERTIFICATION**

Surname: .....

Fornames: .....

Mailing  
Address: .....

Date of Admission as BICA Member:.....

BICA Membership Number: .....

**SECTION 2: BICA CERTIFICATION**

Please attach:

1. Proof of registration with BICA as a Registered Certified Auditor in terms of Section 31 of the Accountants Act.
2. Certificate of good standing from BICA.

**SECTION 3: FIT AND PROPER**

Please complete Appendix 1 attached

**SECTION 4: PRACTISING CERTIFICATE CHECKLIST**

Please complete Appendix 2 attached

**SECTION 5: FIRM DETAILS**

Name of Firm:.....

Postal Address of Firm:.....

Telephone:.....Fax:.....E-mail:.....

If network firm, give details of the network:-----

Names of other partners in the firm:-----

Give details of the results of the most recent firm quality control review conducted on the firm by BAOA in terms of the Financial Reporting Act.

Give details of the professional indemnity insurance for the firm:-----

-----  
-----  
-----

**SECTION 5: REMITTANCES**

In terms of Section 24 (3) of the Financial Reporting Act, I attach my application fee of P-----

**SECTION 6: CONSENT TO BE BOUND BY ANY DISCIPLINARY PROVISIONS**

I undertake to be bound by any disciplinary provisions imposed on me by BAOA as a result of my actions or omissions.

**SECTION 7: DECLARATION**

I hereby declare that the above information is complete and correct.

**Signature:**.....

**Date:**.....

**Form 9**  
**(reg. 8 (1))**



**APPLICATION FOR REGISTRATION OF AUDIT FIRM OF PUBLIC  
INTEREST ENTITY**

1. Details of the Firm		
(a)	Full name of the firm (Head Office)	
(b)	Legal status (either a sole practitioner or partnership)	
(c)	Any acronym or abbreviation by which the firm is also known	
(d)	Postal address of firm	
(e)	Physical address of firm	
(f)	Telephone number	
(g)	Fax number	
(h)	Firm's e-mail address	
(i)	Firm's website address	
(j)	Name of senior/managing partner/CEO	

**C.164**

2. Primary contact person for this registration		
(a)	Surname of primary contact	
(b)	Forename(s) of primary contact	
(c)	Postal address of primary contact	
(d)	Physical address of primary contact	
(e)	Telephone number of primary contact	
(f)	Fax number of primary contact	
(g)	E-mail address of primary contact	

3. Other offices*	
(a)	If so, please provide the following information for each office of the firm.**
	1. Full names of Partner in charge
	2. Postal address
	3. Physical address
	4. Telephone number
	5. Fax number
	6. Email address

4. Is the firm a member of a network firm? If so, please provide details of the network. See notes below for a definition of network firm. (If necessary attach a separate sheet).
--

5. Other Registrations	
(a)	Is the applicant registered as an audit firm in another country?
(b)	Are there any applicants for registrations pending in another jurisdiction?

6.1 Registered Certified Auditors in the firm
---

An office is defined as a place of work geographically separate from the address provided in 1 above, but which is not a separate entity from the firm registered under this form

A network firm is defined in the IFAC Code as a firm or entity that belongs to a network. A network is a larger structure that is:

(a) Aimed at co-operation and

(b) Clearly aimed at profit or cost sharing or shares common ownership, control or management, common quality control policies and procedures, common business strategy, the use of a common brand name, or a significant part of professional resources.





**C.166**

**7. Details of PIEs Audited**

(If necessary, continue on a separate sheet)

Name of PIE	Fees		Name of PIE	Fees	
	Audit	Other		Audit	Other

**8. Details of Professional Indemnity Insurance**

--

**9. Results of most recent Audit Practice Review**

Firm Review	
Engagement Reviews	

10. Accounts contact person	
(a) Name	
(b) E-mail address	
(c) Director telephone number	
(d) Direct fax number	
(e) If the firm has branches, do you wish the consolidated statements for all members of the firm to be sent to your head office or to each branch?	

11. Is the Firm Accredited with BICA and BQA as a training office?	
11.1 Training Officer Details	
If the firm has one training officer in the head office who is responsible for the head office and branches, please complete the details below. If each branch of the firm has its own training officer, please provide details of the training officer on a separate sheet per branch. If the firm does not have a training officer, please leave this section blank and notify BAOA accordingly if and when a training officer is appointed.	
(a) Name	
(b) BAOA registration number	
(c) Direct telephone number	
(d) Direct fax number	
(e) E-mail address	

12. Branches	
For each branch, please provide the following information. If the firm has more than one branch, please photocopy this page or use a separate sheet.	
(a) Name by which branch is known	
(b) Telephone number of branch	
(c) Fax number of branch	
(d) E-mail address of branch	
(e) Postal address of branch	
(f) Physical address of branch	

**C.168**

13. Signature and Declarations	
Fill in this form and submit it to the following address:  Botswana Accountancy Oversight Authority Plot # 145, Block B, 5th Floor, Lake View Office Park. Gaborone International Finance Park P. Bag 0056 Gaborone Botswana Tel: +267 3919735, Fax: +267 3919737 Email: <a href="mailto:baoa@baoa.org.bw">baoa@baoa.org.bw</a> ; Website: <a href="http://www.baoa.org.bw">www.baoa.org.bw</a> .	
1. We confirm that the information in this form is complete and true.	
2. We acknowledge the role, duties and powers of BAOA and agree to cooperate fully during its reviews.	
3. The firm and individuals listed above in the form undertake to be bound by the Disciplinary provisions of BAOA as a result of the Firm's or individuals' actions or omissions.	
4. We have paid P_____ to BAOA as registration fees.	
5. We understand that an annual registration fee will be due upon lodging an application and thereafter at the commencement of BAOA's financial year and upon receiving an invoice from BAOA.	
(a) Surname	
(b) Forename(s)	
(c) Function	
(d) Date	
(e) Signature (on behalf of the applicant)	

Attachments Required	
	All Applications must be accompanied by;  1. Copy of professional indemnity insurance policy  2. Copy of results of the latest audit practice review results



















**Form 18**  
(reg. 10 (a))



***Certificate of Registration***

as a

**Certified Auditor of Public Interest Entity**

Awarded to

Pursuant to regulation 10 (a) of the Financial Reporting Regulations  
on this                      day of                      , 20

Valid for a period of one year unless revoked earlier

Chief Executive Officer



Certificate Number:

*This certificate is valid only when embossed with the Seal of the Authority.*

C.178

**Form 19**  
*(reg. 10 (b))*



*Certificate of Registration*  
of  
**Audit Firm of Public Interest Entity**  
Awarded to

Pursuant to Regulation 10 (b) of the Financial Reporting Regulations  
on this            day of            , 20

Valid for a period of one year unless revoked earlier

Chief Executive Officer



Certificate Number:

*This certificate is valid only when embossed with the Seal of the Authority.*

**Form 20**  
**(reg. II (I))**



**APPLICATION FOR RENEWAL OF REGISTRATION AS A CERTIFIED AUDITOR  
OF PUBLIC INTEREST ENTITY**

---

I hereby submit my application for Renewal of Registration for the year ending December 31, -----.

My details are provided hereunder:

Surname: .....

Forenames: .....

Name of Firm:.....

(Business Name)

Mailing Address: .....

E-mail Address: .....

BAOA Registration Number: .....

BAOA Remittance: P.....

I undertake to be bound by any disciplinary provisions imposed on me by BAOA as a result of my actions or omissions.

Signature.....

Date:.....

**Attachments Required:**

1. Copy of Practising Certificate issued by BICA as a Registered Certified Auditor in terms of Section 31 of the Accountants Act.
2. Proof of renewal of membership with BICA.
3. Certificate of good standing from BICA.

**C.180**

4. Copy of Professional Indemnity Insurance
5. Results of the most recent firm quality control review conducted on the firm by BAOA in terms of the Financial Reporting Act.

*In terms of the provisions of the Financial Reporting Act, 2010 and the Regulations of the Authority, Registration is valid up to December 31 of each year. Application for renewal may be made in BAOA Form 20 not later than three months before expiration. Applications received after December 31-----will be subject to a penalty fee of 50% of the renewal fee.*



**Form 21**  
**(reg. 12 (I))**



**APPLICATION FOR RENEWAL OF REGISTRATION OF AUDIT FIRM OF  
PUBLIC INTEREST ENTITY**

We hereby submit our firm's application for Renewal of Registration as Audit Firm of Public Interest Entity for the year ending December 31, -----.

The firm's details are provided hereunder:

1. Details of the firm		
(a)	Full name of the firm (Head Office)	
(b)	Legal status (either a sole practitioner or partnership)	
(c)	Any acronym or abbreviation by which the firm is also known	
(d)	Postal address of firm	
(e)	Physical address of firm	
(f)	Telephone number	
(g)	Fax number	
(h)	Firm's e-mail address	
(i)	Name of senior/managing partner/CEO	
(j)	BAOA Registration Number	

**C.182**

2. Primary Contact Person for this registration		
(a)	Surname of primary contact	
(b)	Forename(s) of primary contact	
(c)	Postal address of primary contact	
(d)	Physical address of primary contact	
(e)	Telephone number of primary contact	
(f)	Fax number of primary contact	
(g)	E-mail address of primary contact	

3. Registered Certified Auditors in the firm			
Full names of other Registered Professional Accountants in firm	BICA Practising Certificate No	BAOA Practising Certificate No	Signature

4. Other Registered Professional Accountants in the firm			
Full names of other Registered Professional Accountants in firm	BICA Registration No	BICA Practising Certificate No	Signature

5. BAOA Fee Remittance: P -----

6. Signature and Declarations		
1. We confirm that the information in this form is complete and true.		
2. The firm and the individuals whose signatures are provided above undertake to be bound by the disciplinary provisions of BAOA as a result of the firm's or individuals' actions or omissions.		
(a)	Surname	
(b)	Forename(s)	
(c)	Function	
(d)	Date	
(e)	Signature (on behalf of the applicant)	

Attachments Required
All Applications must be accompanied by: <ol style="list-style-type: none"> <li>Proof of registration with BICA of all partners of the firm.</li> <li>Proof that all partners of the firm who are in the auditing field are registered as Certified Auditor of Public Interest Entity and agree to be bound by the disciplinary provisions of BAOA</li> </ol>

**C.184**

3.	Copy of Professional Indemnity Insurance Policy
4.	Copy of results of the latest audit practice review results

*In terms of the provisions of the Financial Reporting Act and the Regulations of the Authority, Registration is valid up to December 31 of each year. Application for renewal may be made in BAOA Form 21 not later than three months before expiration. Applications received after December 31-----will be subject to a penalty fee of 50% of the renewal fee.*

**Form 22**  
**(reg. 13 (1) (a))**

**APPLICATION FOR RESTORATION OF NAME TO REGISTER OF  
CERTIFIED AUDITORS OF PUBLIC INTEREST ENTITIES**

---

Following suspension/cancellation of my registration with BAOA as a Certified Auditor of Public Interest Entity on -----, I hereby submit my application for restoration of my registration to the Register of Certified Auditors of Public Interest Entities.

My details are provided hereunder:

Surname: .....

Forenames: .....

Name of Firm:.....

(Business Name)

Mailing Address: .....

E-mail Address: .....

BAOA Registration Number prior to suspension/cancellation of registration:

.....

Reasons for suspension/cancellation of registration: .....

.....

.....

.....

.....

Corrective action taken to restore registration: .....

.....

.....

.....

.....

**C.186**

BAOA Remittance: P.....

I undertake to be bound by any disciplinary provisions imposed on me by BAOA as a result of my actions or omissions.

Signature.....

Date: .....

**Please attach the following:**

1. Copy of Practising Certificate issued by BICA as a Registered Certified Auditor in terms of Section 31 of the Accountants Act.
2. Proof of renewal of membership with BICA.
3. Certificate of good standing from BICA.
4. Copy of Professional Indemnity Insurance.
5. Results of the most recent firm quality control review conducted on the firm by BAOA in terms of the Financial Reporting Act.

Form 23  
(reg. 13 (1) (b))



APPLICATION FOR RESTORATION OF NAME TO REGISTER OF AUDIT FIRMS  
OF PUBLIC INTEREST ENTITIES

Following suspension/cancellation of our firm's registration with BAOA as Audit Firm of Public Interest Entity on -----, we hereby submit the firm's application for restoration of name to the Register of Audit Firms of Public Interest Entities.

The firm's details are provided hereunder

1. Details of the firm	
(a) Full name of the firm (Head Office)	
(b) Legal status (either a sole practitioner or partnership)	
(c) Any acronym or abbreviation by which the firm is also known	
(d) Postal address of firm	
(e) Physical address of firm	
(f) Telephone number	
(g) Fax number	
(h) Firm's e-mail address	
(i) Name of senior/managing partner/CEO	
(j) BAOA Registration Number prior to suspension/cancellation of registration	

**C.188**

2. Primary contact person for this registration		
(a)	Surname of primary contact	
(b)	Forename(s) of primary contact	
(c)	Postal address of primary contact	
(d)	Physical address of primary contact	
(e)	Telephone number of primary contact	
(f)	Fax number of primary contact	
(g)	E-mail address of primary contact	

3. Reasons for suspension	

4. Corrective action taken to restore registration	

5. Registered certified auditors in the firm			
Full names of other Registered Professional Accountants in firm	BICA Practising Certificate No	BAOA Practising Certificate No	Signature



6. Other registered professional accountants in the firm			
Full names of other Registered Professional Accountants in firm	BICA Registration No	BICA Practising Certificate No	Signature

7. BAOA Fee Remittance:

P \_\_\_\_\_

8. Signature and declarations	
1. We confirm that the information in this form is complete and true.	
2. The firm and the individuals whose signatures are provided above undertake to be bound by the disciplinary provisions of BAOA as a result of the firm's or individuals' actions or omissions.	
(a)	Surname
(b)	Forename(s)
(c)	Function
(d)	Date
(e)	Signature (on behalf of the applicant)

**C.190**

**Attachments Required**

All Applications must be accompanied by:

5. Proof of registration with BICA of all partners of the firm who are in accounting and auditing field
6. Proof that all partners of the firm who are in the auditing field are registered as Certified Auditor of Public Interest Entity and agree to be bound by the disciplinary provisions of BAOA
7. Copy of Professional Indemnity Insurance Policy
8. Copy of results of the latest audit practice review results

**Form 24**  
**(reg. 14 (1))**



**APPLICATION FOR ACCREDITATION OF THE INSTITUTE, BRANCH OR ANY  
OTHER TRAINER AS A PROFESSIONAL ACCOUNTANCY BODY**

1. Details of accountancy body	
(a)	Full name of accountancy body
(b)	Indicate if Accounting Institute or Branch of foreign Accountancy Professional Body
(c)	Date of Establishment
(d)	Registration Number of body (If applicable)
(e)	Postal address
(f)	Physical address
(g)	Telephone number
(h)	Fax number
(i)	E-mail address
(j)	Website address
(k)	Chief Executive Officer

**C.192**

(l)	Names and contact details of key management staff	<u>Name</u>	<u>Designation</u>	<u>Contact details</u>
		(vi)		
		(vii)		
		(viii)		
		(ix)		
		(x)		
(m)	Total Number of staff (technical and other)	(a) Technical Staff	_____	
		(b) Technical part-time staff	_____	
		(c) Other Full-time staff	_____	
		(d) Other part-time staff	_____	

**2. Details of primary contact person for this registration**

(a) Surname	
(b) Forename(s)	
(c) Postal address	
(d) Physical address	
(e) Telephone number	
(f) Fax number	
(g) E-mail address	

**3. Any membership with the International Federation of Accountants and the Pan African Federation of Accountants**

Membership of the International Federation of Accountants	
Compliance with membership obligations of the International Federation of Accountants	
Membership of the Pan African Federation of Accountants	
Compliance with membership obligations of the Pan African Federation of Accountants	

4. Training Institutions are required to provide the following details											
Name, location and address of mother body Type of training offered. (Use additional page if necessary)	<table border="1"> <thead> <tr> <th><u>Course</u></th> <th><u>Number of students</u></th> </tr> </thead> <tbody> <tr> <td>(i)</td> <td></td> </tr> <tr> <td>(ii)</td> <td></td> </tr> <tr> <td>(iii)</td> <td></td> </tr> <tr> <td>(iv)</td> <td></td> </tr> </tbody> </table>	<u>Course</u>	<u>Number of students</u>	(i)		(ii)		(iii)		(iv)	
<u>Course</u>	<u>Number of students</u>										
(i)											
(ii)											
(iii)											
(iv)											
Source of funding											
A copy of the constitution or bye laws of the body											

5. Accounts contact person	
(a) Name	
(b) E-mail address	
(c) Direct telephone number	
(d) Direct fax number	

6. Is the body Accredited with BQA as a training office?

6.1 Training Officer Details	
If the body has one training officer in the head office who is responsible for the head office and branches, please complete the details below. If each branch of the body has its own training officer, please provide details of the training officer on a separate sheet per branch. If the body does not have a training officer, please leave this section blank and notify BAOA accordingly if and when a training officer is appointed.	
(a) Name	
(b) BAOA registration number	
(c) Direct telephone number	
(d) Direct fax number	
(e) E-mail address	

**C.194**

7. Branches	
For each branch, please provide the following information. If the body has more than one branch, please photocopy this page or use a separate sheet.	
(a)	Name by which branch is known
(b)	Telephone number of branch
(c)	Fax number of branch
(d)	E-mail address of branch
(e)	Postal address of branch
(f)	Physical address of branch
8. Signature and Declarations	
<p>Fill in this form and submit it to the following address:</p> <p>Botswana Accountancy Oversight Authority            Plot 145, Block B, 5th Floor, Lake View Office Park.            Gaborone International Finance Park            Private Bag 0056            Gaborone            Botswana            Tel: +267 3919735; Fax: +267 3919737            Email: <a href="mailto:baoa@baoa.org.bw">baoa@baoa.org.bw</a>; Website: <a href="http://www.baoa.org.bw">www.baoa.org.bw</a>.</p> <p>1. We confirm that the information in this form is complete and true.</p> <p>2. We acknowledge the role, duties and powers of BAOA and agree to cooperate fully during its reviews and to be bound by its Disciplinary Provisions.</p> <p>3. We have paid P_____ to BAOA as fees.</p> <p>4. We understand that an accreditation fee will be due upon lodging an application and thereafter at the commencement of BAOA's financial year (January 1) and upon receiving an invoice from BAOA.</p>	
(a)	Surname
(b)	Forename(s)
(c)	Designation
(d)	Date
(e)	Signature (on behalf of the applicant)

Attachments to applications

All Applications must be accompanied by:

1. A copy of the most recent financial statements
2. Letter of Membership in good standing with the International Federation of Accountants and/or Pan African Federation of Accountants

C.196

Form 25  
(reg. 15)



*Certificate of Accreditation*  
as a  
*Professional Accountancy Body*

Awarded to

Pursuant to regulation 15 of the Financial Reporting Regulations  
on this                    day of                    , 20

Valid for a period of one year unless revoked earlier

Chief Executive Officer



Certificate Number:

*This certificate is valid only when embossed with the Seal of the Authority.*



**Form 26**  
**(reg. 16 (1))**



**APPLICATION FOR RENEWAL OF ACCREDITATION OF THE  
INSTITUTE, BRANCH OR ANY OTHER TRAINER AS A  
PROFESSIONAL ACCOUNTANCY BODY**

We hereby submit our Institute/Branch's application for Renewal of Accreditation as a Professional Accountancy Body, for the year ending December 31, -----

The entity's details are provided hereunder:

1. Details of Accountancy Body		
(a)	Full name of accountancy body	
(b)	Indicate if Accounting Institute or branch of foreign accountancy professional body	
(c)	Date of Establishment	
(d)	Registration Number of body (If applicable)	
(e)	Postal address	
(f)	Physical address	
(g)	Telephone number	
(h)	Fax number	
(i)	E-mail address	
(j)	Website address	
(k)	Chief Executive Officer	

**C.198**

(l)	Total Number of staff (technical and other)	(a) Technical Staff _____ (b) Technical part-time staff _____ (c) Other Full time staff _____ (d) Other part-time staff _____
(m)	Total Number of Members	(a) Full members _____ (b) Technicians _____
(n)	BAOA Accreditation Number	
2. Details of primary contact person for this registration		
(a)	Surname	
(b)	Forename(s)	
(c)	Postal address	
(d)	Physical address	
(e)	Telephone number	
(f)	Fax number	
(g)	E-mail address	

**3. Training Institutions are required to provide the following details**

Name, location and address of mother body											
Type of training offered. (Use additional page if necessary)	<table border="1"> <thead> <tr> <th><u>Course</u></th> <th><u>Number of students</u></th> </tr> </thead> <tbody> <tr> <td>(i)</td> <td></td> </tr> <tr> <td>(ii)</td> <td></td> </tr> <tr> <td>(iii)</td> <td></td> </tr> <tr> <td>(iv)</td> <td></td> </tr> </tbody> </table>	<u>Course</u>	<u>Number of students</u>	(i)		(ii)		(iii)		(iv)	
<u>Course</u>	<u>Number of students</u>										
(i)											
(ii)											
(iii)											
(iv)											

4. Accounts contact person	
(a) Name	
(b) E-mail address	
(c) Direct telephone number	
(d) Direct fax number	

5. Is the body Accredited with BQA as a Training Office?	
5.1 Training Officer Details	
<p>If the body has one training officer in the head office who is responsible for the head office and branches, please complete the details below. If each branch of the body has its own training officer, please provide details of the training officer on a separate sheet per branch. If the body does not have a training officer, please leave this section blank and notify BAOA accordingly if and when a training officer is appointed.</p>	
(a) Name	
(b) BAOA registration number	
(c) Direct telephone number	
(d) Direct fax number	
(f) E-mail address	

6. Branches	
<p>For each branch, please provide the following information. If the body has more than one branch, please photocopy this page or use a separate sheet.</p>	
(a) Name by which branch is known	
(b) Telephone number of branch	
(c) Fax number of branch	
(d) E-mail address of branch	
(e) Postal address of branch	
(f) Physical address of branch	

**C.200**

7. Signature and Declarations		
1. We confirm that the information in this form is complete and true.		
2. We acknowledge the role, duties and powers of BAOA and agree to cooperate fully during its reviews, and to be bound by its Disciplinary Provisions.		
(a)	Surname	
(b)	Forename(s)	
(c)	Designation	
(d)	Date	
(e)	Signature (on behalf of the applicant)	

Attachments Required	
	<p>All Applications must be accompanied by:</p> <ol style="list-style-type: none"><li>1. Copy of the most recent audited financial statements</li><li>2. Copy of the most recent External Auditors' Management Letter</li><li>3. Copy of the most recent regulatory review, if any</li><li>4. For Institutes, a letter or certificate of good standing with the International Federation of Accountants and the Pan African Federation of Accountants</li></ol>

**Schedule 2****Fees**

*(reg. 4 (2), 6(2), 7(2), 8(2), 9 (2), 11 (2), 12 (2)(b), 13 (2)(b), 14 (2), 16 (2))*

**1. Introduction**

The Authority derives its fees from levies that are variable in nature, and others that are of a fixed nature; as further explained in paragraphs 2 and 3 hereunder.

**2. Annual Registration/Renewal of Registration Fees Payable by Public Interest Entities**

2.1 The Authority shall collect levies from Public Interest Entities which prepare financial statements which the Authority is required to review on a cycle basis. These entities are listed at section 22 of the Act and at regulation 4 (1). The levy will cater for the annual registration/renewal of registration Fee, and is based on criteria that the Authority determines as the most appropriate measure of size of an eligible Public Interest Entity; “eligible Public Interest Entities” being all Public Interest Entities that meet the thresholds set at regulation 3.

2.2 The levy comprises of a minimum of P10 000 and additional amounts above a certain size. A declining rate per Pula (pre-determined by the Authority) is applied to five (5) bands of the size criteria in order to arrive at the additional amounts. The rate per Pula and the applicable size bands are as follows:

Band 1: Minimum levy of P10 000 for up to P 500 Million of the applicable size.

Band 2: A rate of P9 (Nine Pula) per P1 Million on the next incremental P500 million of the applicable size.

Band 3: A rate of P7 (Seven Pula) per P1 Million on the next incremental P1 000 million of the applicable size.

Band 4: A rate of P5 (Five Pula) per P1 Million on the next incremental P1 000 Million of the applicable size.

Band 5: A rate of P2 (Two Pula) per P1 Million on the balance of the applicable size.

2.3 The size criteria to be used for calculating levies for each type of eligible Public Interest Entity, along with references to examples of how the levy is calculated for each category of Public Interest Entity, are provided in the Table 1 below:

TABLE 1

**SIZE CRITERIA TO BE USED FOR CALCULATING LEVIES FOR  
EACH TYPE OF ELIGIBLE PUBLIC INTEREST ENTITY**

<b>Public Interest Entity Category</b>	<b>Applicable provisions of the Act</b>	<b>Organisation Size Criteria</b>	<b>Example of calculations at Annexure 1</b>
Listed on the Botswana Stock Exchange	Section 22 (a)	Market Capitalisation	1
Regulated by Bank of Botswana: Listed	Section 22 (b)	Market Capitalisation	2.1
Not listed		Audited Gross Income ( <i>Note 1</i> )	2.2
Insurance Companies – Not listed	Section 22 (c)	Audited Net Premiums Written	3
Fund Managers – Not listed	Section 22 (c)	Audited Fund Management Fees	4
Securities Brokers – Not listed	Section 22 (c)	Audited Gross Commissions	5
Pension Funds – Not listed	Section 22 (c)	Audited Total Assets	6
Significant Entities – Not listed	Section 22 (d)	Audited Turnover	7
Other, required to file financial statements and Government department or authority – Not listed	Section 56 (1)	Audited Total Administration Expenditure	8

**Note 1:** *If an Entity is listed on the Botswana Stock Exchange, use Market Capitalization; in all other cases, use Audited Gross Income.*

- 2.4 The levies in the above table shall be payable annually, and are the equivalent of an annual subscription or renewal of registration fee, even though the fees may vary from year to year, depending on the size of the entity from year to year.
- 2.5 Groups of Entities
- 2.5.1 In calculating the levy payable by eligible Public Interest Entities within a group, the levy shall be calculated on the combined organisation size criteria provided at 2.3, Table 1. This has the effect of reducing the levy that would otherwise be paid by individual subsidiaries.
- 2.5.2 It is presumed that in the case of a listed group of entities, the assumption that the market capitalisation of the quoted entity in the group represents the total market capitalisation of the whole group holds true.

TABLE 2

**OTHER FEES PAYABLE BY INDIVIDUALS AND ENTITIES REGULATED BY THE AUTHORITY**

<b>Regulated Individuals/ Entities</b>	<b>Applicable provisions of the Act and regulations</b>	<b>Basis of Charge</b>	<b>Frequency of Charge</b>	<b>Amount (Pula)</b>
Audit Firms of Public Interest Entities	Section 25/ regulation 8	Upon Registration	Annual (including initial year of registration)	2 500
Certified Auditors of Public Interest Entities	Section 24/ regulation 7	Upon Registration	Annual (including initial year of registration)	10 000
Professional Accountancy Bodies	Section 50/ regulation 14	Per Full Member	Annual (including initial year of registration)	10
	Per Technician Member		Annual (including initial year of registration)	5

**C.204**

All	Section 64/ regulation 4 (2), 6, 9 (2), 11 (2) (b), 12 (2) (b), 13 (2) (b), 14 (2), 16 (2)	Initial Registration/ Accreditation ( <i>See Note 2</i> )	Once-off	1 000
All	Section 64	Inspection of Register	Per occasion	5
All	Section 64	Copy of Entries in the Register	Per occasion	10

**Note 2:** This is payable in the initial year of registration, along with the annual registration/renewal of registration fee.

**ANNEXURE 1:                   EXAMPLES OF THE CALCULATION OF ANNUAL  
REGISTRATION/RENEWAL OF REGISTRATION FEES  
PAYABLE BY VARIOUS TYPES OF PUBLIC INTEREST  
ENTITIES REGULATED**

1.    **Type of Entity:**   *Listed company supervised by Botswana Stock Exchange (BSE)  
under Section 22 (a)*

**Organisation Size Criteria**   :   *Market Capitalisation*  
**Market Capitalisation**        :   *P4 billion*

The levy will be calculated as per table below:

<b>Band</b>	<b>Market Capitalisation (P Million)</b>	<b>Levy rate per P1 Million for 2015</b>	<b>Calculation of Levy</b>	<b>Levy (Pula)</b>
Band 1	Up to 500	Minimum Levy- P10 000	Minimum Levy 10 000	P10 000
Band 2	501 to 1 000	P9	500 x P9	4 500
Band 3	1 001 to 2 000	P7	1 000 x P7	7 000
Band 4	2 001 to 3 000	P5	1 000 x P5	5 000
Band 5	Over P 3 000	P2	1 000 x P2	2 000



2. **Type of Entity:** *Commercial Bank supervised by Bank of Botswana under Section 22 (b)*

2.1 Listed on the Botswana Stock Exchange

**Organisation Size Criteria** : *Market Capitalisation*

**Market Capitalisation** : P4 billion

The levy will be calculated as per table below:

<b>Band</b>	<b>Market Capitalisation (P Million)</b>	<b>Levy rate per P1 Million for 2015</b>	<b>Calculation of Levy</b>	<b>Levy (Pula)</b>
Band 1	Up to 500	Minimum Levy- P10 000	Minimum Levy 10 000	10 000
Band 2	501 to 1 000	P9	500 x P9	4 500
Band 3	1 001 to 2 000	P7	1 000 x P7	7 000
Band 4	2 001 to 3 000	P5	1 000 x P5	5 000
Band 5	Over 3 000	P2	1 000 x P2	2 000

**2.2 Not Listed on the Botswana Stock Exchange**

**Organisation Size Criteria** : *Audited Gross Income*

**Audited Gross Income** : *P4 billion*

The levy will be calculated as per table below:

<b>Band</b>	<b>Audited Gross Income (P Million)</b>	<b>Levy rate per P1 Million for 2015</b>	<b>Calculation of Levy</b>	<b>Levy (Pula)</b>
Band 1	Up to 500	Minimum Levy- P10 000	Minimum Levy- P10 000	10 000
Band 2	501 to 1 000	P9	500 x P9	4 500
Band 3	1 001 to 2 000	P7	1 000 x P7	7 000
Band 4	2 001 to 3 000	P5	1 000 x P5	5 000
Band 5	Over 3 000	P2	1 000 x P2	2 000

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3. **Type of Entity:** Insurance company supervised by Non-Bank Financial Institutions Regulatory Authority (NBFIRA) under Section 22

**Organisation Size Criteria :** *Audited Net Premiums Written*  
**Audited Net Premiums Written:** *P2 Billion*

The levy will be calculated as per table below:

<b>Band</b>	<b>Audited Net Premiums Written (P Million)</b>	<b>Levy rate per P1 million for 2015</b>	<b>Calculation of Levy</b>	<b>Levy (Pula)</b>
Band 1	Up to 500	Minimum Levy- P10 000	Minimum Levy- P10 000	10 000
Band 2	501 to 1 000	P9	500 x P9	4 500
Band 3	1 001 to 2 000	P7	1 000 x P7	7 000
Band 4	2 001 to 3 000	P5	nil	-
Band 5	Over 3 000	P2	nil	-

4. **Type of Entity:** *Fund Management Company supervised by Non-Bank Financial Institutions Regulatory Authority (NBFIRA) under Section 22 (c)*

**Organisation Size Criteria :** *Audited Fund Management Fees*  
**Audited Fund Management Fees:** *P20 Million*

The levy will be calculated as per table below:

<b>Band</b>	<b>Audited Fund Management Fees (P Million)</b>	<b>Levy rate per P1 Million for 2015</b>	<b>Calculation of Levy</b>	<b>Levy (Pula)</b>
Band 1	Up to 500	Minimum Levy- P10 000	Minimum Levy- P10 000	10 000
Band 2	501 to 1 000	P9	nil	-
Band 3	1 001 to 2 000	P7	nil	-
Band 4	2 001 to 3 000	P5	nil	-
Band 5	Over 3 000	P2	nil	-

**5. Type of Entity:** *Securities Broker Company supervised by Non-Bank Financial Institutions Regulatory Authority (NBFIRA) under Section 22 (c)*

**Organisation Size Criteria** : *Audited Gross Commissions*

**Audited Gross Commissions** : *P1 Billion*

The levy will be calculated as per table below:

<b>Band</b>	<b>Audited Gross Commissions (P Million)</b>	<b>Levy rate per P1 Million for 2015</b>	<b>Calculation of Levy</b>	<b>Levy (Pula)</b>
Band 1	Up to 500	Minimum Levy- P10 000	Minimum Levy- P10 000	10 000
Band 2	501 to 1 000	P9	500 x P9	4 500
Band 3	1 001 to 2 000	P7	nil	-
Band 4	2 001 to 3 000	P5	nil	-
Band 5	Over 3 000	P2	nil	-

**6. Type of Entity:** *Pension Fund supervised by the Non-Bank Financial Institutions Regulatory Authority (NBFIRA) under Section 22 (c)*

**Organisation Size Criteria** : *Audited Total Assets*

**Audited Total Assets** : *P1 Billion*

The levy will be calculated as per table below:

<b>Band</b>	<b>Audited Total Assets (P Million)</b>	<b>Levy rate per P1 Million for 2015</b>	<b>Calculation of Levy</b>	<b>Levy (Pula)</b>
Band 1	Up to 500	Minimum Levy- P10 000	Minimum Levy- P10 000	P10 000
Band 2	501 to 1 000	P9	500 x P9	P 4 500
Band 3	1 001 to 2 000	P7	nil	-
Band 4	2 001 to 3 000	P5	nil	-
Band 5	Over 3 000	P2	nil	-

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7. **Type of Entity:** *Manufacturing Company determined by the Minister of Finance and Development Planning as Significant Public Interest Entity under Section 22 (d)*

**Organisation Size Criteria** : *Audited Turnover*  
**Audited Turnover** : *P3 Billion*

The levy will be calculated as per table below:

<b>Band</b>	<b>Audited Turnover (P Million)</b>	<b>Levy rate per P1 Million for 2015</b>	<b>Calculation of Levy</b>	<b>Levy (Pula)</b>
Band 1	Up to 500	Minimum Levy- P10 000	Minimum Levy- P10 000	10 000
Band 2	501 to 1 000	P9	500 x P9	4 500
Band 3	2 001 to 3 000	P7	1 000 x P7	7 000
Band 4	2 001 to 3 000	P5	1 000 x P5	5 000
Band 5	Over 3 000	P2	nil	-

8. **Type of Entity:** *Entity required to file financial statements and reports with a Government department or authority under Section 56 (1)*

**Organisation Size Criteria** : *Audited Total Administration Expenditure (Note 3)*  
**Audited Total Administration Expenditure** : *P1 Billion*

The levy will be calculated as per table below:

<b>Band</b>	<b>Audited Total Administration Expenditure (P Million)</b>	<b>Levy rate per P1 Million for 2015</b>	<b>Calculation of Levy</b>	<b>Levy (Pula)</b>
Band 1	Up to 500	Minimum Levy- P10 000	Minimum Levy- P10 000	10 000
Band 2	501 to 1 000	P9	500 x P9	4 500
Band 3	1001 to 2 000	P7	nil	-
Band 4	2 001 to 3 000	P5	nil	-
Band 5	Over 3 000	P2	nil	-

Note 3: “ Administration Expenditure” refers to period costs written off to the Statement of Profit or Loss (or equivalent), including depreciation/amortization costs. It does not include interest expense, exchange losses or any expenses absorbed in the cost of production or sales.

Please contact the Authority for further explanation if in doubt.

MADE this 18th day of December, 2015.

O. K. MATAMBO,  
*Minister of Finance and Development  
Planning.*