

Form 8 (A)  
(reg. 8 (1))



**APPLICATION FOR REGISTRATION OF A CERTIFIED AUDITOR**

**SECTION 1: BICA CERTIFICATION**

Surname:.....

Forename(s):.....

Mailing Address:.....

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

BICA Membership Number:.....

**SECTION 2: BICA CERTIFICATION**

Please attach:

1. Certificate of good standing from BICA

**SECTION 3: FIT AND PROPER**

ITEM NO.	REQUIREMENT	RESPONSE	
<b>Financial Integrity and Reliability</b>			
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 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?		

<b>Civil Liabilities</b>				
4.	In the last five years have you been subjected to any civil action relating to your professional business activities which has resulted in a judgement 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>Good reputation and character</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>In the last 10 years have you been:</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> <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> <li>• the subject of disciplinary procedures by a professional body or employer resulting in a finding against you?</li> <li>• reprimanded, excluded, disciplined or publicly criticised by any professional body which you belong to or have belonged to?</li> <li>• refused entry to, or excluded from membership of, any profession or vocation?</li> <li>• dismissed from any office (other than as auditor) or employment or requested to resign from any office, employment or firm?</li> <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> <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>			
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15		Are you currently undergoing any investigation or disciplinary procedures as described above?		

## SECTION 4: PRACTISING CERTIFICATE REQUIREMENTS

<b>PRACTISING CERTIFICATE REQUIREMENTS</b>		<b>COMMENTS</b>
1.	An Associate or Fellow, (CA, CPA/ACCA) (on audit route) 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 and a half 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.	
5.	Non-Citizens should have: (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	
10.	Provide evidence of Post Qualification Practicing Experience in:  <ul style="list-style-type: none"> <li>• International Financial Reporting Standards (IFRS) <input type="checkbox"/></li> <li>• International Standards on Auditing (ISA) and at least two (2) of the following specialised areas: <input type="checkbox"/></li> <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 residence and work permit.	
13.	Remittance Fee – currently P_____ (VAT exclusive)	
14.	Satisfy the requirements of Fit and Proper	

**PRACTISING CERTIFICATE REQUIREMENTS FOR CERTIFIED AUDITOR - BAOA ROUTE**

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

<b>PRACTISING CERTIFICATE REQUIREMENTS</b>		<b>COMMENTS</b>
1.	An Associate or Fellow, (CA, CPA/ACCA who followed the audit route) and member of the Botswana Institute of Chartered Accountants (BICA) in good standing. (Provide letter of good standing from BICA)	
2.	A member of the BICA continuously for a period of not less than two and a half years.	
3.	After admission to membership of the BICA, has completed a period, of at least thirty (30) months, of approved accountancy and auditing with BAOA in audit under the supervision of at least position of Chief Reviewer in the Audit Practice Review Section and should be at least Manager/Principal Reviewer level.	
4.	Provide Continuing Professional Development (CPD) for the period just ended of at least sixty (60) CPD units including at least forty (40) in audit and assurance together with a solemn declaration of compliance	
5.	Non-Citizens should have: (a) Passed Botswana Tax law ; or/and (b) Passed Botswana Company Law	
6.	Provide evidence of Post Qualification Practicing Experience in:  <ul style="list-style-type: none"> <li>• International Financial Reporting Standards (IFRS) <input type="checkbox"/></li> <li>• International Standards on Auditing (ISA) and at least two (2) of the following specialised areas: <input type="checkbox"/></li> <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. <input type="checkbox"/></li> </ul>	
7.	Provide solemn declaration of being Resident of Botswana for the past twelve months.	
8.	Provide copy of resident and work permit or Omang.	
9.	Remittance Fee – currently P_____ (VAT exclusive)	
10.	Satisfy the requirements of Fit and Proper	

**SECTION 5: FIRM DETAILS IF APPLICABLE**

Name of Firm:.....

Postal Address of Firm: .....

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

If network firm, give details of the network;.....

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

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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. If applicable

Give details of the professional indemnity insurance for the firm. If applicable:

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**SECTION 5: REMITTANCES:**

In terms of Section 24 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: .....