

Form 8 (B)  
(reg. 8 (3))



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

**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. Proof of registration with BAOA as a Certified Auditor in terms of section 24 of the Financial Reporting Act.
2. 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 etc (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 half years	
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.	Applicant must have passed/satisfied BAOA audit practice review	
6.	Provide Continuing Professional Development (CPD) for the period just ended with at least eighty (80) CPD units including at least 60 in audit and assurance together with a solemn declaration.	
7.	Provide solemn declaration being Resident of Botswana for the past twelve months.	
8.	Certified Auditor working for an Audit Member Firm that has in place its own internal audit quality review process within its network Firms.	
9.	At least two (2) Partners have passed the BAOA audit practice reviews and the Audit Member Firm has satisfied the requirements of ISQC 1 or its successor quality control standard as assessed by an External Reviewer. (Evidence to be provided).	
10.	Audit Member Firm of PIE should strictly comply with the independence requirements as stipulated in the IFAC Code of Ethics.	
11.	Provide copy of residence and work permit.	
12.	Remittance Fee as per schedule 2– (Currently P15 000 (VAT exclusive))	
13.	Satisfy the requirements of Fit and Proper	
14.	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.	

**SECTION 5: FIRM DETAILS**

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.

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

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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: .....