

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: _____