

## APPENDIX 1

### BOTSWANA ACCOUNTANCY OVERSIGHT AUTHORITY

#### APPLICATION FOR REGISTRATION - CERTIFIED AUDITOR OF PUBLIC INTEREST ENTITY (PIE)

#### FIT AND PROPER TEST REQUIREMENTS

NAME OF PRACTITIONER: -----

1. The Financial Reporting Act, 2010, Section 24 (4) (b) requires auditors to be “fit and proper” to carry out audit work as a Certified Auditor of a PIE.
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 Board of the Authority 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 Board of the Authority 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
<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 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?		
<b>Civil liabilities</b>			
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>Good reputation and character</b>			

5	<p>Have you at any time pleaded guilty to, or been found guilty of, any offence?</p> <p>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.)</p>		
6	<p>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?</p>		
<b><i>In the last 10 years have you been:</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	<p>Are you currently undergoing any investigation or disciplinary procedures as described above?</p>		

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

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