## Document A: Practical experience—Audits under s301 of the Corporations Act

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| Applicant:  |  |

Table A1: Entity details

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| No.1 | Entity name2  | ACN/ARSN3 | Type4 | Audit fees charged per year ($)5 (Insert years as column headings below) |
|  |  |  |  | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 |
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Table A2: Entity details

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| No.6 | Your role each year7 (insert years as column headings below) | Your hours per year8 (insert years as column headings below) |
|  | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Total |
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|  | Total hours |  |  |  |  |  |  |  |  |  |  |

Table A3: Audit team details for each entity

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| --- | --- | --- | --- |
| No.9 | Lead auditor10 | Supervisor11 | No. of professional members of audit team12 |
|  | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 |
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| Supervisor’s signature |  | Date |  | Witness’signature |  | Date |

**Notes to Document A: Practical experience—Audits under s301 of the Corporations Act (see also Table 16 of Appendix 1 in Regulatory Guide 180)**

Insert additional rows as required.

If the entity you have performed audit work for is part of a group, provide the name of the parent entity followed by the name of any relevant group entity. Do not provide details for the parent entity itself (except its name), unless you actually performed audit work for the parent entity. Only include entities in this table that are required to be audited under s301. For example, if you have performed audit work for a small proprietary company that is a subsidiary of a public company, but you did not perform audit work for the public company itself, include this information in Document B rather than Document A. Please insert blank rows before and after groups of entities to distinguish them from other non-related entities.

Provide the ARBN if the entity is not a company.

Provide relevant types (e.g. disclosing entity, registered managed investment scheme, public company, large proprietary company, listed, small proprietary company controlled by a foreign company, small proprietary company—shareholder direction, unlisted, small proprietary company—ASIC direction).

Details of audit fees per year may be based on total fees at the end of each financial year. Please provide the date of the relevant financial year end, or other year end, for the relevant year, in the row below.

Insert additional rows as required. The details provided for each item should correspond with the item number and entity in Table A1.

Provide your official title in relation to your role in the audit engagement or an appropriate description commensurate with the level of your duties.

Your hours per year based on the five-year period immediately before the date of your application. Your hours must be based on contemporaneous time records kept for each audit engagement at the relevant time. If you do not have contemporaneous time records then your supervisor may provide an estimate of the number of hours spent and must disclose that in the supervisor declaration. Please provide the date of the relevant financial year, or other year end for the relevant year, in the row below.

Insert additional rows as required. The details provided for each item should correspond with the item number and entity in Table A1.

Provide the auditor registration number of the lead auditor for the relevant audit engagement. See s324AF of the Corporations Act for the meaning of ‘lead auditor’.

Provide the auditor registration number of your supervisor for the relevant audit engagement. This information should correspond with supervisor details in your Form 903AA application for registration as an auditor.

Provide the number of professional members of the audit team for the relevant audit engagement. For group entities provide the numbers for each individual entity as mentioned above. See s324AE of the Corporations Act for the meaning of ‘professional members of the audit team’.