## Document A: Practical auditing and other equivalent experience

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| Applicant name |  |

Table A1.1: Practical experience (hours per year [1]) of audits under s301 of the Corporations Act [2]

| No. [3] | Entity name [4] and [type] [5] | Identifier [6] | Year 1 [7] | Year 2 | Year 3 | Year 4 | Year 5 | Total hours |
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| **Total hours** [8] | | |  |  |  |  |  |  |

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| Supervisor signature |  | Date |  | Witness signature |  | Date |  |

Table A1.2: Supervisory experience (hours per year [9]) of audits under s301 of the Corporations Act [2]

| No. [3] | Entity name [4] and [type] [5] | Identifier [6] | Year 1 [7] | Year 2 | Year 3 | Year 4 | Year 5 | Total hours |
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| **Total hours** [8] | | |  |  |  |  |  |  |

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| Supervisor signature |  | Date |  | Witness signature |  | Date |  |

Table A2.1: Practical experience (hours per year [1]) of audits NOT under s301 and other equivalent (including overseas) experience [10]

| No. [3] | Entity name [10] and [type] [11] | Identifier [6] | Year 1 [7] | Year 2 | Year 3 | Year 4 | Year 5 | Total hours |
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| **Total hours** [8] | | |  |  |  |  |  |  |

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| Supervisor signature |  | Date |  | Witness signature |  | Date |  |

Table A2.2: Supervisory experience (hours per year [9]) of audits NOT under s301 and other equivalent (including overseas) experience [10]

| No. [3] | Entity name [10] and [type] [11] | Identifier [6] | Year 1 [7] | Year 2 | Year 3 | Year 4 | Year 5 | Total hours |
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| **Total hours** [8] | | |  |  |  |  |  |  |

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| Supervisor signature |  | Date |  | Witness signature |  | Date |  |

Table A2.3: Practical experience details of audits NOT under s301 and other equivalent (including overseas) experience [10]

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| No. [12] | Describe experience, including for overseas entities the legislation requiring the audit [13] |
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| Supervisor signature |  | Date |  | Witness signature |  | Date |  |

**Notes to Document A: Practical auditing and other equivalent experience (see also (see also RG 180.69–RG 180.96)**

Your hours per year based on the five-year period immediately before the date of your application. Each year will not be a calendar year unless you apply on 1 January. You must determine each year of the five-year period by reference to 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, your supervisor may provide an estimate of the number of hours spent and must disclose that in the supervisor declaration.

Only include entities in this table that are required to be audited under s301 of the Corporations Act (detailed in RG 180.73–RG 180.75).

Number each item consecutively. Insert additional rows as required.

Insert the name of the entity you audited. 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. Please insert blank rows before and after groups of entities to distinguish them from other non-related entities.

After the entity name, insert a description of the entity [type] in brackets. Type includes, for example, 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.

Identifier includes a unique identifier such as ACN, ABN or ARBN.

Insert as column headings the date of the relevant financial year end, or other year end, for the relevant year.

You must have a total of 3,000 hours of practical audit experience under the direction of an RCA, including 750 hours of supervisory audit experience performed on audits of companies only (see Table 7 in RG 180). You are not required to provide details of your practical audit experience hours once a total of 3,000 hours is reached within Tables A1.1–A2.2.

You may only rely on hours spent supervising other professional members of the audit team. This does not include supervising persons who are not professional members of the audit team. Supervisory experience only includes supervision of company audits (see RG 180.88–RG 180.92).

Only include in this table entities that are not required to be audited under s301 of the Corporations Act (see RG 180.76–RG 180.79). 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 Tables A2.1–A2.3 rather than in Tables A1.1–A1.2. Please insert blank rows before and after groups of entities to distinguish them from other non-related entities.

After the entity name, insert a description of the entity [type] in brackets. Type includes, for example, ‘Pty’ for ‘small proprietary’. For overseas entities, insert the type of entity relevant to the Australian equivalent in brackets—for example, listed, unlisted, large proprietary.

Insert additional rows as required. The details provided for each item should correspond with the item number and entity in Tables A2.1and A2.2.

Provide details of any other practical experience that you consider equivalent (e.g. providing expert reports). In addition, for overseas experience, provide details of the legislation (if any) requiring the audit.