

Application for registration as an authorised audit company

Related form:

903AA Application for registration as an auditor

If there is insufficient space in any section of the form, you may photocopy the relevant page(s) and submit as part of this lodgement

Lodgment details

Who should ASIC contact if there is a query about this form?

Firm/organisation

Contact name/position description

ASIC registered agent number (if applicable)

Telephone number

Postal address or DX address

Company details

Company name

ACN/ABN

1 Principal place of practice

Office, unit, level

Street number and street name

Suburb/City

State/Territory

Postcode

Country (if not Australia)

Phone number

Fax number

Email address

2 Other place of practice

Complete if the company has another place of practice

Office, unit, level	
<input type="text"/>	
Street number and street name	
<input type="text"/>	
Suburb/City	State/Territory
<input type="text"/>	<input type="text"/>
Postcode	Country (if not Australia)
<input type="text"/>	<input type="text"/>

2 Continued... Additional other place of practice

Complete if the company has another place of practice

Office, unit, level	
<input type="text"/>	
Street number and street name	
<input type="text"/>	
Suburb/City	State/Territory
<input type="text"/>	<input type="text"/>
Postcode	Country (if not Australia)
<input type="text"/>	<input type="text"/>

3 Authorised audit company director details

Please enter details of all directors and their auditor numbers

Family name	Given name
<input type="text"/>	<input type="text"/>
Date of birth	
<input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> [D] [D] [M] [M] [Y] [Y]	
Place of birth (town/city)	(state/country)
<input type="text"/>	<input type="text"/>
Auditor number	
<input type="text"/>	

3 Continued... Authorised audit company additional director details

Family name	Given name
<input type="text"/>	<input type="text"/>
Date of birth	
<input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> [D] [D] [M] [M] [Y] [Y]	
Place of birth (town/city)	(state/country)
<input type="text"/>	<input type="text"/>
Auditor number	
<input type="text"/>	

3 Continued... Authorised audit company additional director details

Family name	Given name
<input type="text"/>	<input type="text"/>
Date of birth	
<input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> [D] [D] [M] [M] [Y] [Y]	
Place of birth (town/city)	(state/country)
<input type="text"/>	<input type="text"/>
Auditor number	
<input type="text"/>	

3 Continued... Authorised audit company additional director details

Family name	Given name
<input type="text"/>	<input type="text"/>
Date of birth	
<input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> [D] [D] [M] [M] [Y] [Y]	
Place of birth (town/city)	(state/country)
<input type="text"/>	<input type="text"/>
Auditor number	
<input type="text"/>	

4 Authorised audit company details

Chief Executive Officer

Provide details identifying the Chief Executive Officer or, if no one person, details of all persons performing chief executive officer functions. Add additional pages as required.

Family name	Given name
<input type="text"/>	<input type="text"/>
Date of birth	
<input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> [D] [D] [M] [M] [Y] [Y]	
Place of birth (town/city)	(state/country)
<input type="text"/>	<input type="text"/>
Residential address	
Street number and street name	<input type="text"/>
Suburb/City	State/Territory
<input type="text"/>	<input type="text"/>
Date of appointment	
<input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> [D] [D] [M] [M] [Y] [Y]	

Fit and proper

Are any of the directors disqualified from managing a corporation under Part 2D.6 of the *Corporations Act 2001* or under previous legislation?

Yes No

Have any of the directors ever been disqualified from managing a corporation under Part 2D.6 of the *Corporations Act 2001* or under previous legislation?

Yes No

4 Continued... Authorised audit company details

Fit and proper (continued)

Have any of the directors ever been excluded from practice as an auditor or liquidator, or had registration as an auditor or liquidator suspended or been subject to any other disciplinary action by any of the following bodies?

- ASIC
- APRA
- The Companies Auditors and Liquidators Disciplinary Board
- Chartered Accountants Australia and New Zealand
- CPA Australia
- Institute of Public Accountants
- Tax Practitioners Board
- Any other body having authority in Australia or elsewhere relating to the registration or disciplining of auditors or liquidators

Yes

No

Have any of the directors ever had a status equivalent to that of an insolvent under administration under the law of a country other than Australia or under the law of an external territory?

Yes

No

Do any of the directors have any legal or disciplinary proceedings pending against them, or to which they may have been a party, that would require disclosure under any of the above items, or that relates to the conduct of an audit (whether the audit was under the *Corporations Act 2001* or otherwise)?

Yes

No

Have any of the directors had a conviction in Australia or elsewhere for which they were dealt with :

- as a minor and which conviction is less than 5 years old or which is more than 5 years old and for which the sentence imposed was more than 30 months imprisonment

Yes

No

- as an adult and which conviction is less than 10 years old or which is more than 10 years old and for which the sentence imposed was more than 30 months imprisonment

Yes

No

Share structure

Are all shares beneficially held and owned by a person who is an individual or the legal representative of an individual?

Yes

No

Do the majority of the votes that may be cast at a general meeting of the company attach to shares in the company that are held and beneficially owned by individuals who are registered company auditors?

Yes

No

External administration

Has any action been taken by or against the company which could lead to the winding up of the company?

Yes

No

Has the company ever been under official management?

Yes

No

Has an administrator, controller or managing controller ever been appointed to the company or in respect of the whole or any part of the company's property?

Yes

No

Has a compromise or arrangement ever been proposed between the company and its members or creditors or agreed to by the members or creditors or sanctioned by a court?

Yes

No

Are there any legal or other proceedings pending or action being taken against the company that may result in action that would require disclosure under any of the above items?

Yes

No

5 Professional indemnity insurance policy details

Enter details of your professional indemnity insurance policy

Name of insurer

Is the insurer regulated by APRA?

Yes No

Name of placing broker

Policy number

Period of policy

/ / to / /
[D] [D] [M] [M] [Y] [Y] [D] [D] [M] [M] [Y] [Y]

Does the policy indemnify for breach of professional conduct?

Yes No

Is the insurance cancellable by the insurer for innocent nondisclosure or misrepresentation?

Yes No

Does the policy contain only standard industry exclusions or those reasonably common for PI insurance?

Yes No

Does the policy provide for fraud extension cover?

Yes No

Does the policy provide cover for costs and expenses, including legal costs and expenses of investigating, defending and settling claims against the insured?

Yes No

Does this policy have a retroactive date?

Yes

If so, is the retroactive date no later than 7 years before the beginning of the period of insurance?

Yes No

No

What best describes the coverage of this policy

Individual cover Group cover

What is the maximum estimated *Corporations Act 2001* audit engagement fee that will be charged by the company for conducting an audit?

\$

As at 30 June immediately preceding this application:

How many principals were in the accounting practice?

Annual accounting practice fee income was:

Less than \$10 million \$10 million to \$20 million Greater than \$20 million

Limit of indemnity

\$

What is the maximum of amount of any excess or deductible under the policy?

\$

What is the value of the company's net tangible assets at the date of the application?

\$

5 Continued... Professional indemnity insurance additional policy details

Please indicate the range of your policy premium

- \$1,000 or less \$1,001 to \$5,000 \$5,001 to \$15,000
 \$15,001 to \$25,000 Greater than \$25,000

What is the jurisdiction of the policy?

Name of insurer

Is the insurer regulated by APRA?

- Yes No

Name of placing broker

Policy number

Period of policy

- / / to / /
[D] [D] [M] [M] [Y] [Y] [D] [D] [M] [M] [Y] [Y]

Does the policy indemnify for breach of professional conduct?

- Yes No

Is the insurance cancellable by the insurer for innocent nondisclosure or misrepresentation?

- Yes No

Does the policy contain only standard industry exclusions or those reasonably common for PI insurance?

- Yes No

Does the policy provide for fraud extension cover?

- Yes No

Does the policy provide cover for costs and expenses, including legal costs and expenses of investigating, defending and settling claims against the insured?

- Yes No

Does this policy have a retroactive date?

- Yes

If so, is the retroactive date no later than 7 years before the beginning of the period of insurance?

- Yes No

- No

What best describes the coverage of this policy

- Individual cover Group cover

What is the maximum estimated *Corporations Act 2001* audit engagement fee that will be charged by the company for conducting an audit?

\$

As at 30 June immediately preceding this application:

How many principals were in the accounting practice?

Annual accounting practice fee income was:

- Less than \$10 million \$10 million to \$20 million Greater than \$20 million

Limit of indemnity

\$

5 Continued... Professional indemnity insurance additional policy details

What is the maximum of amount of any excess or deductible under the policy?

\$

What is the value of the company's net tangible assets at the date of the application?

\$

Please indicate the range of your policy premium

\$1,000 or less

\$1,001 to \$5,000

\$5,001 to \$15,000

\$15,001 to \$25,000

Greater than \$25,000

What is the jurisdiction of the policy?

6 Documents to be attached

Attachments

You must provide proofs and evidence to support your application. Details of what is required to be provided is contained in Regulatory Guide 180. A copy of the Regulatory Guide may be obtained from our website www.asic.gov.au or by contacting us on 1300 300 630. Each attachment must be labelled as shown below.

Sample

Applicant name:
Attachment name:
Number of pages:
Date prepared:
Special status (if any) eg Commercial-in-Confidence, Draft only, etc :

Privacy Notice

The personal information given in, or attached to, this application is collected for the purpose of assisting ASIC to assess whether it should register the company as an authorised audit company. ASIC is empowered to collect that information and will not use or disclose it for any other purpose unless:

- (a) the person to whom it relates has consented to the use or disclosure; or
- (b) the use or disclosure is otherwise permitted under the Privacy Act (Cth).

For more details, see the Privacy Statement on our website www.asic.gov.au.

7 Declarations and consents

Declaration

I declare that, to the best of my knowledge, information and belief, the information contained in and attached to this Form 903AB is true and correct.

Consent

The applicant consents to:

- (a) the disclosure of information contained in and attached to this Form 903AB by ASIC to Federal, State or Territory police, relevant professional and industry bodies, other Commonwealth, State or Territory government departments or agencies, or any other person named in this Form 903AB or in any information attached to this Form 903AB; and
- (b) the disclosure of any relevant information by any of the bodies or persons referred to in paragraph (a) to ASIC, for the purpose of assisting ASIC to verify that the information contained in and attached to this Form 903AB is true and correct.

Warning

It is an offence under the *Corporations Act 2001* to provide false or misleading information to ASIC. False or misleading information in an application (including a material omission) may also be grounds for cancellation or suspension of registration as an authorised audit company.

Name

Role (director or secretary)

Signature

Date signed

<input type="text"/>	<input type="text"/>	/	<input type="text"/>	<input type="text"/>	/	<input type="text"/>	<input type="text"/>
[D	D]		[M	M]		[Y	Y]

Lodgement

Lodge the form electronically by visiting the ASIC website www.asic.gov.au/auditregistration, then:

- email scanned signed copy of form and proofs to Auditor.Registration@asic.gov.au (ensure the size of each email does not exceed 10Mb. Multiple emails may be sent) and
- include the applicant's name in the subject heading (title) of each email

OR

Send completed and signed form with all proofs (and applicable fee) to:

Auditor Registration Team
Australian Securities and Investments Commission,
PO Box 4000
Gippsland Mail Centre VIC 3841

For more information

Web www.asic.gov.au
Need help? www.asic.gov.au/question
Telephone 1300 300 630

Guide: Application for registration as an authorised audit company

This guide does not form part of the prescribed form. It is included by ASIC to assist you in completing and lodging the Form 903AB.

Related form:

903AA Application for registration as an individual auditor

Additional information	<p>Regulatory Guide 180 <i>Auditor registration</i> is available on the ASIC website at www.asic.gov.au/auditregistration or call our Infoline on 1300 300 630.</p> <p>You can apply online to register as an auditor at www.asic.gov.au/auditregistration.</p>
Lodgement fee	<p>A lodgement fee applies to this form.</p> <p>For information on fees refer to www.asic.gov.au/forms.</p>
Privacy	<p>The information provided to ASIC in this form may include personal information. Please refer to our privacy policy (www.asic.gov.au/privacy) for information about how we handle your personal information, your rights to seek access to and correct personal information, and to complain about breaches of your privacy.</p>

Lodgement	<p>Lodge the form electronically by visiting the ASIC website www.asic.gov.au/auditregistration, then:</p> <ul style="list-style-type: none">• email scanned signed copy of form and proofs to Auditor.Registration@asic.gov.au (ensure the size of each email does not exceed 10Mb. Multiple emails may be sent) and• include the applicant's name in the subject heading (title) of each email <p>OR</p> <p>Send completed and signed form with all proofs (and applicable fee) to: Auditor Registration Team Australian Securities and Investments Commission, PO Box 4000 Gippsland Mail Centre VIC 3841</p>	For more information Web www.asic.gov.au Need help? www.asic.gov.au/question Telephone 1300 300 630
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