



ASIC

Australian Securities & Investments Commission

Application for registration as an auditor: Document checklists

These checklists will help you ensure that you have provided all relevant documentation when you apply for registration as an auditor.

Before you apply for registration, make sure you have fully read [Regulatory Guide 180 Auditor registration](#) (RG 180) and the relevant legislation. These checklists are intended to complement the legislation and RG 180. It is not a substitute for following them. We will not accept incomplete applications for assessment.

These checklists do not constitute legal advice. We encourage you to seek your own professional advice to find out how the *Corporations Act 2001* (Corporations Act) and other laws apply to you, as it is your responsibility to determine your obligations.

Checklists

Form 903AA

What you must include with your application	Attached
A completed and signed Form 903AA Application for registration as an auditor . Even if you lodge Form 903AA online, you must still send us a copy of your completed form, signed and dated in the spaces provided. Our preference is for you to send us your signed application and supporting material by email in PDF format or, alternatively, by post.	<input type="checkbox"/>
A capability report, including details of: <ul style="list-style-type: none">the three most significant audits you have worked on, with a level of information provided in the capability report sufficient enough to demonstrate you have had experience in handling complex audits: see RG 180.100–RG 180.102a summary of continuing professional education (CPE) in the last five years: see RG 180.103.	<input type="checkbox"/>
Capability declaration(s) from each of your nominated capability declarant(s) named in Form 903AA as the supervisor or referee for the audits described in the capability report. People who have not supervised you cannot provide a capability declaration.	<input type="checkbox"/>
A fit and proper statement in relation to any 'yes' answers in Section 9 of Form 903AA.	<input type="checkbox"/>

Qualifications

If you are applying under prescribed qualifications (see Table 5 of RG 180 and RG 180.25–RG 180.28), you must supply all of the following documents (if you cannot supply all of these documents, you must apply under [equivalent qualifications](#)).

What you must include with your application	Attached
A copy of your degree, diploma or certificate.	<input type="checkbox"/>
<p>A certified copy of your statement of academic record that identifies:</p> <ul style="list-style-type: none"> the subjects you have undertaken for that qualification the results obtained a legend explaining what the results represent. <p>The statement of academic record from the university or institution should indicate that you have passed examinations in subjects that represent a course of study in:</p> <ul style="list-style-type: none"> accounting (including auditing) of three or more years commercial law (including company law) of two or more years. <p>The copy of your statement of academic record must be certified by a person authorised to do so on behalf of the university or institution.</p>	<input type="checkbox"/>
<p>A certified copy of your statement of academic record from one of the professional bodies showing that you have satisfactorily completed a course in auditing prescribed by regulation 9.2.03 of the Corporations Regulations 2001 (Corporations Regulations).</p> <p>The copy of your statement of academic record must be certified by a person authorised to do so on behalf of the professional body.</p>	<input type="checkbox"/>

Equivalent qualifications

If you are applying under equivalent qualifications (see Table 6 of RG 180 and RG 180.29–RG 180.35), you must supply the following documents.

What you must include with your application	Attached
A statement from you setting out your qualifications and experience and the reasons why ASIC should treat those qualifications and experience as equivalent to section 1280(2A).	<input type="checkbox"/>
A copy of your degree, diploma or certificate.	<input type="checkbox"/>
<p>A certified copy of your statement of academic record that identifies:</p> <ul style="list-style-type: none"> the subjects you have undertaken for that qualification the results obtained a legend explaining what the results represent. <p>The copy of your statement of academic record must be certified by a person authorised to do so on behalf of the university or institution.</p>	<input type="checkbox"/>
<p>A certified copy of your certificate or statement of academic record and a letter from your professional body indicating that you have satisfactorily completed a course equivalent to a course in auditing prescribed by regulation 9.2.03 of the Corporations Regulations.</p> <p>The copy of your statement of academic record must be certified by a person authorised to do so on behalf of the professional body.</p>	<input type="checkbox"/>

What you must include with your application	Attached
A copy of certificate of membership of one or more professional bodies.	<input type="checkbox"/>
If you are relying on an overseas accounting or legal qualification, a letter from a relevant assessing authority (Chartered Accountants Australia & New Zealand (CA ANZ), CPA Australia or the Institute of Public Accountants (IPA)). This letter should confirm the comparability of your qualifications to an Australian undergraduate degree from a prescribed university or institution.	<input type="checkbox"/>
Evidence of completion of a conversion course. This is required if you are relying on overseas skills and cannot demonstrate that you have either qualifications or experience in Australian company law, tax law or other law relevant to the type of Corporations Act audit work that you will undertake: see RG 180.119.	<input type="checkbox"/>

Skills and approved competency standard

If you are applying under an approved competency standard (see RG 180.37–RG 180.68 and Appendix 3 of RG 180), you must supply the following documents.

Note: During the transition period to 30 June 2017, you may apply using the 2004 competency standard or 2016 competency standard. The 2004 competency standard will not apply from 1 July 2017. See RG 180.14–RG 180.20 and RG 180.37–RG 180.40.

What you must include with your application	Attached
Your application should include either: <ul style="list-style-type: none"> • details of your employment by an accounting firm for at least five years, or • your professional body membership certificate, showing that you have been a member of CPA Australia, CA ANZ or IPA for at least two years. 	<input type="checkbox"/>
If you cannot demonstrate employment with an accounting firm for at least five years or professional body membership for at least two years, a statement by referee from your assessor stating how: <ul style="list-style-type: none"> • they have formed a view on your competency • you have been able to acquire the necessary skills within a short period of time. The statement must include: <ul style="list-style-type: none"> • the number of years the referee has known you • that the referee is a registered company auditor, their registration number and that they are a member of a firm that is subject to a quality review by CPA Australia, CA ANZ or IPA • the circumstances that enabled you to acquire the necessary knowledge and skills to perform required tasks within a relatively short period of time. 	<input type="checkbox"/>

What you must include with your application	Attached
<p>A typed, completed log book that lists:</p> <ul style="list-style-type: none"> • 20 tasks/contexts and indicative sub-tasks (based on 2004 competency standard) • 8 tasks and indicative activities (based on the 2016 competency standard). <p>The log book must:</p> <ul style="list-style-type: none"> • cover all audit engagements where you demonstrated competency in a task or activity over a three-to-five year period • show you have demonstrated competency in all of the tasks and activities to the satisfaction of your assessor and subsequently performed each task on a continuous basis over the three-to-five year period. <p>It is not acceptable to complete your entire log book on one particular date.</p> <p>A copy of the 2004 competency standard log book is available on the websites of CPA Australia and CA ANZ. A copy of the 2016 competency standard log book is available on the RG 180 landing page, as well as the websites of CPA Australia, CA ANZ or IPA.</p> <p>See RG 180.58–RG 180.68, RG 180.224–RG 180.233 and Table 16 of RG 180.</p>	<input type="checkbox"/>
Assessor's statement	<input type="checkbox"/>
If you last demonstrated competency in a task or activity more than five years before applying for registration, a statement by referee that you have acquired and retained the competencies necessary to perform those tasks, including the basis for that opinion.	<input type="checkbox"/>
If your number of audit engagements is small or you undertook no Corporations Act audits, a detailed statement from your assessor indicating, given the limited scope of engagements you have undertaken, how you have acquired the appropriate knowledge and skills necessary to competently perform audits (including Corporations Act audits). Reference should be made to the complexity of the audits you have undertaken and the quality of the experience obtained.	<input type="checkbox"/>
A copy of your certificate of membership of CPA Australia, CA ANZ or IPA or other professional body.	<input type="checkbox"/>

Skills and prescribed practical and other equivalent experience

If you are applying under prescribed practical and other equivalent experience (see RG 180.69–RG 180.96) you must supply the following documents.

What you must include with your application	Attached
Prescribed practical auditing and other equivalent experience table, signed by supervisor and witness: see Document A in Appendix 1 of RG 180. This table is also for those who are relying on overseas experience: see RG 180.122–RG 180.125.	<input type="checkbox"/>
Supervisory experience table, signed by supervisor and witness: Table A1.2 in Appendix 1 of RG 180.	<input type="checkbox"/>
Supervisor declaration(s) from each registered company auditor (RCA) who supervised your work, signed by the declarant and a witness: see Document B in Appendix 1 of RG 180.	<input type="checkbox"/>

Licensed New Zealand auditor

If you are a licensed New Zealand auditor (see RG 180.135–RG 180.139), you must supply the following documents.

What you must include with your application	Attached
A letter that includes all the information set out in RG 180.136.	<input type="checkbox"/>

Prescribed courses

For the purposes of section 1280(2A)(c) of the Corporations Act, regulation 9.2.03 of the Corporations Regulations prescribes the following courses:

- (a) conducted by The Institute of Chartered Accountants in Australia:
 - (i) Audit and Assurance in the CA Program
 - (ii) Financial Reporting and Assurance in the CA Program
 - (iii) Accounting 2 in the Professional Year Program
 - (iv) Audit and EDP Module in the Professional Year Program
 - (v) an audit module in the Professional Year Program conducted before 1986 that is equivalent to a course mentioned in paragraphs (a)(i)–(a)(iv)
- (b) in the CPA Program conducted by CPA Australia:
 - (i) Assurance Services and Auditing
 - (ii) Advanced Audit and Assurance
- (c) offered by the University of New England in conjunction with the National Institute of Accountants:
 - (i) Issues in Auditing and Professional Practice in the Graduate Certificate in Professional Accounting
 - (ii) Issues in Auditing and Professional Practice in the Degree of Master of Commerce (Professional Accounting).