**AF 002**

(May 2017)

Application for registration as a registered auditor by an individual who is not a registered company auditor

under Subdivision A of Division 4 of Part 3 of Chapter 8 of the *Fair Work (Registered Organisations) Act 2009*

# Purpose of this form

This form is for use by individuals who are applying for registration as a registered auditor (**RA**) under the *Fair Work (Registered Organisations) Act* 2009 (**the Act**) and are not a registered company auditor (**RCA**) under Part 9.2 of the *Corporations Act 2001* (**the Corporations Act**).

Your answers to the following questions will enable the Registered Organisation Commissioner to make an informed decision on whether or not you satisfy the requirements for registration as an RA.

The Guidance Notes, [*Applying to become a registered auditor under section 255A of the Fair Work (Registered Organisations) Act 2009*](http://www.roc.gov.au/ArticleDocuments/444/gn001-applying-for-registration-as-an-ra.docx.aspx), further assist in setting out how an applicant may meet the requirements for registration as an RA.

### Eligibility

This form is to be completed by an individual who:

* wishes to apply to be an RA; and
* is not an RCA under the Corporations Act.

Eligibility requirements are set out in the Actand the Fair Work (Registered Organisations) Regulations 2009 (**the Regulations**).

# Instructions for completing this form

Please read each part of the application carefully, fully answer all the questions, sign where indicated and attach the required documentation.

You must complete and submit:

* Part A: Personal details
* Part B: Capacity
* Part C: Registered company auditor
* Part D: Suitability of applicant
* Part E: Membership of a professional accounting body
* Part F: Qualifications
* Part G: Other qualifications
* Part H: Audit experience
* Part I: Supervisor details
* Part J: Attachments checklist
* Part K: Declaration and signature
* [**Document A**](http://www.roc.gov.au/ArticleDocuments/443/doc-a-practical-auditing-and-other-exp.docx.aspx)**:** Practical auditing and other equivalent experience (if applicable)
* [**Document B**](http://www.roc.gov.au/ArticleDocuments/443/doc-b-capability-report.docx.aspx)**:** Capability report
* [**Document C**](http://www.roc.gov.au/ArticleDocuments/443/doc-c-capability-and-supervisor-declaration.docx.aspx)**:** Capability declaration
* [**Document D**](http://www.roc.gov.au/ArticleDocuments/443/doc-d-auditor-competencies-logbook.docx.aspx)**:** Auditor competencies logbook (if applicable)

|  |  |
| --- | --- |
| Check boxes | Mark boxes like this □ with a ✔ or ✘. When an instruction asks you to ‘tick’ the box, you can still use either ✔ or ✘. |
| Go to | Where you see an instruction like this - **□** Go to **question 5** - mark the relevant box with a ✔ or ✘and then skip to the question number shown. You do not need to answer the question(s) in between.Where an instruction has a black double arrow (⏩), go to the next indicated part/section. Where an instruction has a black single arrow (⏵), go to the next question. Where an instruction has a black single arrow pointing down (⏷), fill in the field(s) directly below. |
| Mandatory questions | If all fields in a question are mandatory and must be completed, **(required)** is added to the end of the question label text. If a field in a question is mandatory only IF a condition is met, **(required if any)** is added to the end of the question label text. |
| ⏵ | This symbol indicates an instruction on what to do next. |
| 🛈 | This symbol indicates additional useful guidance to filling in the adjacent field or section. |
| 🖈 | This symbol advises that additional documentation to support a claim may need to be attached to the application. |

### Help filling in this form

The Guidance Note: [*Applying to become a registered auditor under section 255A of the Fair Work (Registered Organisations) Act 2009*](http://www.roc.gov.au/ArticleDocuments/444/gn001-applying-for-registration-as-an-ra.docx.aspx) have been designed to help you interpret the eligibility criteria set out in the Act. The guidelines also provide practical advice on how applicants should fill in various sections of this form.

Please note that the RA registration guidance notes do not constitute legal advice. Applicants are encouraged to seek independent advice on how the relevant legislation applies to their particular circumstances.

The terms used in this application form are further defined in the [Act](https://www.legislation.gov.au/Series/C2004A03679) and the [Regulations](https://www.legislation.gov.au/Series/F2003B00094). The legislation can be found at the [www.legislation.gov.au](http://www.legislation.gov.au)[[1]](#footnote-1).

If you require assistance or have any questions regarding this application process, please contact the Registered Organisations Commission general enquiries line on **1300 341 665** or email regorgs@roc.gov.au.

### Submitting this form

A signed copy of this form should be kept for your records.

Applications are to be submitted by email. Scan your completed and signed application form, certified true copies and any other relevant supporting documents, and email to:

 regorgs@roc.gov.au

Part A: Personal details

It is a requirement that you provide the following personal information.

* Your residential address, and date and place of birth are required for proof of identity purposes.
1. Have you previously applied to be registered as a registered auditor (RA)? (required)

|  |  |  |
| --- | --- | --- |
| No | [ ]  | Go to **next question**.⏵ |
| Yes  | [ ]  | Provide application number below. ⏷ |

|  |  |
| --- | --- |
| RA application number  |       |

1. Name of applicant (required)

|  |  |
| --- | --- |
| First name |       |
| Middle name(s) |       |
| Last name |       |

1. Have you been known by any other name(s)? (required)
* If ‘Yes’, you need to provide a certified copy of your name change document (e.g. marriage or name change certificate) or a statutory declaration and supporting documentation with your application.

|  |  |  |
| --- | --- | --- |
| No | [ ]  | Go to **next question**.⏵ |
| Yes  | [ ]  | Provide details below. ⏷ |

|  |  |
| --- | --- |
| Other name(s) |       |

1. Date of birth (required)

|  |  |  |  |
| --- | --- | --- | --- |
|  | Day (dd) | Month (mm) | Year (yyyy) |
| Date  |    |    |      |

1. Residential address (required)

|  |  |
| --- | --- |
| Address line 1 |       |
| Address line 2 |       |
| Address line 3 |       |
| Suburb/city |       |
| State/territory |       |
| Postcode |       |
| Country |       |

Part B: Capacity

1. In what capacity do you intend to practice? (required)

|  |  |  |
| --- | --- | --- |
| As an individual auditor | [ ]  |  |
| As an employee of a firm  | [ ]  |  |
| As an employee of a company | [ ]  |  |
| As a member of a firm  | [ ]  |  |
| As a director of a company | [ ]  |  |

1. Company, firm or employer details (required if any)
* Provide identification details for your company, firm or employer.

|  |  |
| --- | --- |
| Company name or trading name of your firm or employer |       |
| ABN |       |
| ACN |       |

1. Business contact details (required)
* Provide your business contact phone number and alternative contact number. Include area code, where applicable.

|  |  |
| --- | --- |
| Business contact number |       |

* Provide your business email address.

|  |  |
| --- | --- |
| Email address |       |

* Provide your business postal address.
* If your application for registration is successful your business postal address will be published online on the Register of Registered Auditors.

|  |  |
| --- | --- |
| Address line 1 |       |
| Address line 2 |       |
| Address line 3 |       |
| Suburb/city |       |
| State/territory |       |
| Postcode |       |
| Country |       |

Part C: Previous registered company auditor

1. Have you ever been a registered company auditor (RCA)? (required)

|  |  |  |
| --- | --- | --- |
| No | [ ]  | Go to **next question**.⏵ |
| Yes  | [ ]  | Provide details below. ⏷ |

|  |  |
| --- | --- |
| Registered company auditor number |       |
| Reason no longer a registered company auditor |       |

|  |  |  |  |
| --- | --- | --- | --- |
|  | Day (dd) | Month (mm) | Year (yyyy) |
| Registration date |    |    |      |
| Cessation date |    |    |      |

Part D: Suitability of applicant

It is a requirement that an applicant must be a fit and proper person.

* The Registered Organisations Commission may seek to confirm the information you provide in this part by seeking independent checks with relevant agencies. This may include criminal history checks.
* Please note that the terms used within Part D of this application form are defined in the legislation and are explained in the Guidance note.
* If required, the Commissioner will request a national criminal history check.
* If you reside, or have resided, in a foreign country within the last 10 years, you may also need to provide a criminal record check from that country’s law enforcement agency. If required, the Commissioner will request this.
* If you have been granted leave to hold office in organisations or your exclusion period has been reduced/elapsed, you need to provide evidence with your application.
1. Do you have any conviction for a designated offence? (required)

|  |  |  |
| --- | --- | --- |
| No  | [ ]  | Go to **next question**.⏵ |
| Yes  | [ ]  | Provide details below. ⏷ |

|  |  |
| --- | --- |
| Please provide a brief statement describing the circumstances |       |

1. Do you have any order in respect of a contravention of a designated civil penalty provision? (required)

|  |  |  |
| --- | --- | --- |
| No  | [ ]  | Go to **next question**.⏵ |
| Yes  | [ ]  | Provide details below. ⏷ |

|  |  |
| --- | --- |
| Please provide a brief statement describing the circumstances |       |

1. Have you been charged with a designated offence, or has an application been made for an order in respect of a contravention of a designated civil penalty provision, but the matter has not been finally dealt with? (required)

|  |  |  |
| --- | --- | --- |
| No  | [ ]  | Go to **next question**.⏵ |
| Yes  | [ ]  | Provide details below. ⏷ |

|  |  |
| --- | --- |
| Please provide a brief statement describing the details of the matter |       |

1. Do you have any order made under section 307A of the Act disqualifying you from holding office in an organisation? (required)

|  |  |  |
| --- | --- | --- |
| No  | [ ]  | Go to **next question**.⏵ |
| Yes  | [ ]  | Provide details below. ⏷ |

|  |  |
| --- | --- |
| Please provide a brief statement describing the circumstances |       |

1. Are you or have you ever been excluded from practice as an auditor, or had registration as an auditor suspended or been subject to any other disciplinary action? (required)

|  |  |  |
| --- | --- | --- |
| No  | [ ]  | Go to **next question**.⏵ |
| Yes  | [ ]  | Provide details below. ⏷ |

|  |  |
| --- | --- |
| Please provide name of the body/ies and a brief statement describing the circumstances |       |

1. Have you ever made a prior application for registration as an auditor that has been refused or is there any other application pending? (required)

|  |  |  |
| --- | --- | --- |
| No  | [ ]  | Go to **next question**.⏵ |
| Yes  | [ ]  | Provide details below. ⏷ |

|  |  |
| --- | --- |
| Please provide a brief statement describing the circumstances |       |

Part E: Membership of a professional accounting body

1. Are you currently a member of a professional accounting body? (required)

|  |  |  |
| --- | --- | --- |
| No  | [ ]  | Go to **Part F**. ⏩ |
| Yes  | [ ]  | Provide details below. ⏷ |

* You need to provide a certified copy of your certificate of membership with your application.

|  |  |  |
| --- | --- | --- |
| CPA Australia | [ ]  |  |
| Institute of Public Accountants  | [ ]  |  |
| Chartered Accountants Australia and New Zealand | [ ]  |  |
| Other, please specify | [ ]  |       |

|  |  |
| --- | --- |
| Comment (e.g. status of membership) |       |

Part F: Qualifications

1. Do you hold a degree, diploma or certificate from a prescribed university or another prescribed institution in Australia? (required)
* If yes, you need to provide a certified copy of your degree, diploma or certificate from the prescribed university or institution that has given you the qualification on which you rely your application.
* Prescribed universities and institutions are outlined in [regulation 9.2.02 of the Corporations Regulations 2001](http://www.austlii.edu.au/au/legis/cth/consol_reg/cr2001281/s9.2.02.html).

|  |  |  |
| --- | --- | --- |
| No  | [ ]  | Go to **question 19**. ⏵ |
| Yes  | [ ]  | Provide details below. ⏷ |

|  |  |
| --- | --- |
| Qualification |       |
| Year qualification awarded |       |
| Name of university or institution |       |
| Country |       |

1. Do you have a certificate from the prescribed university or institution certifying that you have passed examinations representing a course of study:
2. **in accountancy (including auditing) of not less than 3 years duration; and**
3. **in commercial law (including company law) of not less than 2 years duration?**
* If yes, you need to provide a copy of your statement of academic record certified by that university or institution which indicates:
	+ the subjects you have undertaken for that qualification
	+ the results you obtained; and
	+ a legend explaining what the results represent.
* ‘Certified’ by that university or institution means a copy of the certification by a person authorised to do so on behalf of the university or institution.

|  |  |  |
| --- | --- | --- |
| No  | [ ]  | Go to **next question**. ⏵ |
| Yes  | [ ]  | Go to **next question**.⏵ |

1. Have you satisfactorily completed a course in auditing prescribed by the *Corporations Regulations 2001*?
* If yes, you need to provide a copy of a certificate or statement of academic record certified by that university or institution indicating that you have satisfactorily completed a prescribed course in auditing.
* Prescribed courses in auditing are outlined in [regulation 9.2.03 of the Corporations Regulations 2001](http://www5.austlii.edu.au/au/legis/cth/consol_reg/cr2001281/s9.2.03.html).

|  |  |  |
| --- | --- | --- |
| No  | [ ]  | Go to **Part G**. ⏩ |
| Yes  | [ ]  | If you answered yes to both questions 17 and 18, go to **Part H**, otherwise go to **Part G**. ⏩ |

Part G: Other qualifications and skills

1. Please provide a statement setting out any other qualifications or experience that the Commissioner may consider equivalent to the requirements in Part F (if applicable).
* If you are relying on an overseas qualification, you may have to provide an assessment letter from a relevant assessing authority. The Australian accounting bodies are relevant assessing authorities. This letter should confirm the comparability of your qualifications and an Australia undergraduate degree from a prescribed university or institution: see <https://internationaleducation.gov.au/services-and-resources/pages/qualifications-recognition.aspx> .
* You need to provide a copy of your degree, diploma or certificate certified by the university or institution that has given you the qualification on which you rely (if applicable).
* You need to provide a copy of your statement of academic record certified by the university or institution that has given you a qualification on which you rely, which identifies the subjects you have undertaken for that qualification and explains your results (if applicable).
* You need to provide a copy of a certificate or statement of academic record certified by each university or institution indicating that you have satisfactorily completed a course that you rely on as being equivalent to a course in auditing (if applicable).

|  |  |
| --- | --- |
| Please provide a statement setting out:* the qualifications and experience you rely on for your knowledge of accountancy(including auditing) and commercial law (including company law); and
* the reasons we should treat those qualifications and experience as equivalent to s1280(2A) of the *Corporations Act 2001*.

You must state the following:* + - * 1. which subjects referred to in your academic record are accounting subjects, and which are legal subjects; and
				2. the duration of each of these subjects (e.g. one semester or one year).

You must identify which of the:* 1. accounting subjects included auditing; and
	2. legal subjects included company law.

Please do not refer to subjects that are not accounting or legal subjects. |       |

Part H: Audit experience

For a person who is not an RCA, it is a requirement that the Commissioner is satisfied that you have either:

* satisfied all the components of an auditing competency standard approved by the Australian Securities and Investments Commission (ASIC) under [section 1280A of the *Corporations Act 2001*](http://www.austlii.edu.au/au/legis/cth/consol_act/ca2001172/s1280a.html)***; OR***
* had such practical experience in auditing as is prescribed by the [Regulations](https://www.legislation.gov.au/Series/F2003B00094) for the purposes of this paragraph.

You only need to satisfy the requirements of **one** of the following questions (Question 21 or Questions 22).

1. Have you satisfied all the components of an auditing competency standard approved by ASIC? (required)
* The auditing competency standard approved by ASIC is the “Auditing Competency Standard for Registered Company Auditors”

|  |  |  |
| --- | --- | --- |
| No  | [ ]  | Go to **next question**.⏵ |
| Yes  | [ ]  | Please provide supporting documentation see **Document D**. Go to **Part I**. ⏩ |

* To assist the Commissioner in assessing the appropriateness of your audit experience, please complete the tables in **Document D** detailing your ability to satisfy all of the components of the auditing competency standards under section 1280A of the Corporations Act 2001.
1. Have you satisfied the prescribed practical experience in auditing? (if applicable)
* Prescribed practical experience in auditing as required by Regulation 159B.
* Within the last five years does the sum total of your experience in auditing companies or organisations exceed 3,000 hours, including at least 750 hours supervising audits of companies or organisations? (required)

|  |  |  |
| --- | --- | --- |
| No  | [ ]  | Provide details of your experience in auditing companies or organisations, as well as your other practical experience that you consider equivalent, in **Document A**. The Commissioner will assess the equivalence of your other practical experience, and may refuse to grant your application for registration - see section 255E of the Act. Go to **Part I**. ⏩ |
| Yes  | [ ]  | Provide details in **Document A** and **Document B**. Go to **Part I**. ⏩ |

* To assist the Commissioner in assessing the appropriateness of your audit experience, please complete the tables in **Document A** detailing your experience in auditing and **Document B**.

Part I: Supervisor details

If you are applying on the basis of your practical experience, provide details of the auditors under whose supervision you have obtained your practical experience.

* You must attach a statutory declaration from the person named as your supervisor for the audits described in table A1.1 – A2.1.
* Supervisor details (required)
* Supervisor 1

|  |  |
| --- | --- |
| Auditor number (if applicable) |  |
| First name |       |
| Surname |       |
| Referee’s professionalrelationship to you |       |
| Supervisor from [DD/MM/YY] |       |
| Supervisor to [DD/MM/YY] |       |
| Business address line 1 |       |
| Business address line 2 |       |
| Suburb/city |       |
| State/territory |       |
| Postcode |       |
| Country |       |
| Primary contact number |       |
| Alternativecontact number |       |
| Email address |       |

* Supervisor 2 (if applicable)

|  |  |
| --- | --- |
| Auditor number (if applicable) |  |
| First name |       |
| Surname |       |
| Referee’s professionalrelationship to you |       |
| Supervisor from [DD/MM/YY] |       |
| Supervisor to [DD/MM/YY] |       |
| Business address line 1 |       |
| Business address line 2 |       |
| Suburb/city |       |
| State/territory |       |
| Postcode |       |
| Country |       |
| Primary contact number |       |
| Alternativecontact number |       |
| Email address |       |

Part J: Attachments checklist

* Have you provided the following supporting documentation with your application?

|  |  |
| --- | --- |
| [ ]  | A certified copy of your marriage certificate, name change certificate or a statutory declaration of all name changes (if applicable) |
| [ ]  | A certified copy of degree/s, diploma/s or certificate/s from the prescribed university or institution that are being relied upon. |
| [ ]  | Certified copies of your certificate/s or statement/s of academic record certified by the university/ies or institution/s that are being relied upon. |
| [ ]  | **Document A:** Practical auditing and other equivalent experience |
| [ ]  | **Document B:** Capability report |
| [ ]  | **Document C:** Capability declaration  |
| [ ]  | **Document D:** Auditor competencies logbook |

Part K: Declaration and signature

Under the Act, the Commissioner can only grant an application for registration as an RA when satisfied that the applicant has complied with all requirements.

In order to assist applicants to correctly complete this application form, and to understand their obligations under the *Fair Work (Registered Organisations) Act 2009* and the *Fair Work (Registered Organisations)* *Regulations 2009*, the ROC has developed a Guidance Note: [*Applying to become a registered auditor under section 255A of the Fair Work (Registered Organisations) Act 2009*](http://www.roc.gov.au/ArticleDocuments/444/gn001-applying-for-registration-as-an-ra.docx.aspx)*.*  It should be noted that the Guidance Notes do not constitute legal advice. Applicants are encouraged to seek independent advice to find out how the relevant legislation applies to their circumstances.

### Declaration

In submitting this application for registration as a registered auditor, I declare:

* I have read and acknowledge the information provided above.
* The information that I have supplied in this application (including any attachments) is complete, correct up to date in every detail and in accordance with the Act and the Regulations.
* I am aware that giving false or misleading information is a serious offence. A person who:
* Knowingly or recklessly makes a false or misleading statement in an application for registration; or
* Knowingly gives false or misleading information in an application for registration

Is guilty of an offence, the punishment for which is imprisonment for up to 12 months (if a statement is made or information is provided knowingly) or up to 6 months (if a statement is made recklessly) – see Part 7.4, section 136 and 137.1 of the *Criminal Code*.

* I will inform the Commissioner of any changes to my details or circumstances as provided in this form.

### Consent

I consent to the Registered Organisations Commission contacting third parties and releasing information contained in this form (including any attachments) for the purpose of verifying the authenticity of the information provided.

|  |  |
| --- | --- |
| Printed name of applicant  |       |
| Signature  |  |

|  |  |  |  |
| --- | --- | --- | --- |
|  | Day (dd) | Month (mm) | Year (yyyy) |
| Signature date  |    |    |      |

Additional information

Publishing of information

The *Fair Work (Registered Organisations) Regulations 2009* requires that certain information from the Register of Registered Auditors be published.

If your application for registration is successful, the following information will be published on the Registered Organisations Commission website so that potential users are able to access RAs:

* Name
* Registration number
* Date registration was granted
* Status
* Address of the principal place of practice including city or town, state or territory, postcode and country
* Employer’s name, or, if self-employed through a company, the name of the company and its ACN

### Protection of information

The Registered Organisations Commissioner is bound by the *Privacy Act 1988*.

### Privacy statement

'Personal information', as defined in the *Privacy Act 1988*, means any information from which a person’s identity is apparent or can be reasonably ascertained.

Personal information collected in relation to this application will be used for the purpose of assessing the application, auditing compliance, enforcement of relevant laws and regulations and for related purposes.

### Disclosure of information

The Commissioner and authorised staff are only able to disclose information relating to the affairs of a person (including personal information) collected in relation to this application in accordance with the *Fair Work (Registered Organisations) Act 2009,* the *Fair Work (Registered Organisations) Regulations 2009* or as otherwise required by law.

Those circumstances include:

* disclosure to the Minister;
* disclosure of summaries or statistics if those summaries or statistics are not likely to enable the identification of a person;
* disclosure to certain bodies where the Commissioner is satisfied that disclosure will assist those bodies in the performance of their functions or powers, including the Fair Work Commission, the Australian Securities and Investments Commission and the Australian Competition and Consumer Commission;
* disclosure for the purposes of enforcement of the criminal law, enforcement of a law imposing a pecuniary penalty or for protection of the public revenue, if the Commissioner is satisfied that disclosure is reasonably necessary for such purpose; and
* disclosure of information in accordance with an application made by a person to inspect a document lodged with the Commissioner, in accordance with Regulation 20 of the Fair Work (Registered Organisations) Regulations 2009.

Unless obliged by law to provide personal information, the ROC will take steps to redact (i.e. black out) personal information such as date of birth, account details and home addresses.

Staff attached to the ROC are employees of the Fair Work Ombudsman (FWO). As such, some associated FWO staff (e.g. those providing information technology support) may have access to personal information provided to the ROC.

### Accessibility disclaimer

The Commissioner has worked to ensure that this document is accessible but please contact us to obtain an alternative version if you are having difficulty or you have specific accessibility needs.

Please call **1300 341 665** or email regorgs@roc.gov.au with the name of the form and your needs.

1. <http://www.aph.gov.au/Parliamentary_Business/Bills_Legislation> [↑](#footnote-ref-1)