



Australian Auditor Application Pack

Please use this pack to identify the documents that are being provided in each area of your applications.¹

Please place the relevant cover sheet on top of each set of documents. All the coversheets should be used. If one document covers the required materials for multiple coversheets, please clearly indicate this on any unused coversheets, and include these when returning the pack.

It is important that prior to submitting this pack you have read and understood the [“Application Guide: Licensing of overseas auditors \(including Australian auditors\) and registration of overseas audit firms”](#).

Disclaimer

The information in this application pack does not constitute legal advice. We encourage you to seek your own professional advice to find out how the Trans-Tasman Mutual Recognition Act 1997, Auditor Regulation Act 2011 and other applicable laws apply to you, as it is your responsibility to determine your obligations. The illustrations in this application pack are not exhaustive and are not intended to impose or imply particular rules or requirements.



¹ This application pack can also be used for the renewal of an existing auditor licence that was issued under the Trans-Tasman Mutual Recognition Act 1997.

Please send the completed pack to: auditorregulation@fma.govt.nz

Alternatively, you may send the physical copy to:

Licensing Team
Financial Markets Authority
Mail:
PO Box 1179
Wellington 6140
New Zealand

Deliver or Courier:
Level 5 Ernst & Young Building
Loading Bay 59 Tyler Street
Britomart
Auckland 1010 New Zealand

Document history

This version is the second version of this document issued in February 2024 and is based on legislation and regulations as at the date of the issue.

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About this application pack

This application pack contains documents for an individual who is a registered company auditor under the Corporations Act 2001 (AU) (the **Australian Auditor**), to seek registration for an equivalent occupation under s 19 of the Trans-Tasman Mutual Recognition Act 1997 (**TTMRA**), as a licensed auditor under the Auditor Regulation Act 2011 (**ARA**). The Financial Markets Authority (**FMA**) is the local registration authority for an Australian Auditor seeking to be registered as a licensed auditor. Section 19 of the TTMRA requires an Australian Auditor seeking registration as a licensed auditor to give a written notice to the FMA, with (among other things) the information prescribed in subsection (2) (the **Notice**). The Notice must also include either –

- (a) a document that is either the original or a copy of the instrument evidencing the Australian Auditor's existing registration (this document must be certified as either the original or a copy); or
- (b) if no such instrument exists, sufficient information to identify the Australian Auditor and the Australian Auditor's existing registration.

Any statements and information in the Notice must be verified by statutory declaration.

This application pack contains the following documents for an Australian Auditor seeking to be registration as a licensed auditor in New Zealand to complete:

- (a) Coversheet A – Personal details, business information, the kinds of FMC audits to be licensed for, and details on payment of the application fees;
- (b) Coversheet B – Information for the Notice prescribed under s 19 of the TTMRA;
- (c) Consent and Statutory Declaration; and
- (d) Appendix 1 – Adverse matters template (if applicable).

Coversheet A

Please ensure:

- All fields are completed (if fields are not applicable, please add 'N/A')
- Your application is signed
- All pages are initialled and dated at the bottom right-hand corner

Signed and completed Australian Auditor application pack

Personal details

Full legal name

Other names (e.g. aliases, maiden name, etc.)

Date of birth

Email address

Residential address:

Street address

PO Box

Suburb

Town or city

State/county

Post/Zip code

Country

Mobile number

Business information

Are you a (select one or more applicable boxes):

Partner of an audit firm

Director of an audit firm

Employee of an audit firm

Sole practitioner

Please initial and date here:

Principal place of business details:

Business name

Business address

PO Box

Town or city

Suburb

Post/Zip code

State/county

Country

Daytime number

New Zealand business number (if any)

Firm website address

Kinds of FMC audits to be licensed

I wish to apply for an auditor's licence to provide audit services for:

All FMC audits

-OR-

The specific kinds of FMC audits to be listed below in respect of which I wish to be authorised to act under a licence:

Payment of application fees

Please confirm that you will pay FMA the following fees (which are inclusive of goods and services tax):

1. application and registration fee of NZ\$465.00 payable to the account nominated below on lodging this form;
and
2. assessment fee being the amount to be invoiced to you on completion of the assessment and calculated based on each hour spent on assessing the application as follows:
 - (a) NZ\$230.00 for each hour of work on the application by an FMA Board or associate board member;
and
 - (b) NZ\$178.25 for each hour of work on the application by an FMA staff member.

I confirm that I will pay FMA the above fees

Please ensure that you insert your name and ‘*Australian Auditor application initial payment*’ on your initial payment’s details. All payments must be made directly to the following account:

Westpac
318 Lambton Quay
Wellington
Financial Markets Authority
03 0584 0198005 00
SWIFT CODE: WPACNZ2W

Your application will not be considered until the initial payment has been received.

Coversheet B

Information prescribed for a notice under s 19 of the TTMRA

Please complete the questions below to notify the FMA that you are seeking registration as a licensed auditor, pursuant to s 19 of the TTMRA:

1. I am seeking registration as a licensed auditor, on the ground referred to in s 17(1) of TTMRA, in accordance with the Trans-Tasman mutual recognition principle in relation to occupations.
2. I am a registered company auditor (**RCA**) in an Australian jurisdiction.
Please specify the participating jurisdiction(s) in which you are registered as an RCA:²

3. Please provide an original or a copy of an instrument demonstrating your existing registration as an RCA in the participating jurisdiction(s) listed above. This instrument must be certified as either an original or a copy. If no such instrument exists, please provide sufficient information to identify yourself and your existing registration as an RCA in the participating jurisdiction(s) listed above.

I have **attached** evidence of my existing registration as an RCA in Coversheet B.

4. In relation to your RCA registration in the participating jurisdiction(s) in question 2 (above):
 - (a) are you the subject of any preliminary investigations or action that might lead to disciplinary proceedings in any participating jurisdiction?
 - (b) are you the subject of any disciplinary investigations in any participating jurisdiction?
 - (c) is your registration cancelled or currently suspended in any particular jurisdiction as a result of disciplinary action?
 - (d) are you otherwise personally prohibited from carrying on the occupation in any participating jurisdiction?

² Under s 3 of the TTMRA, a participating jurisdiction means:

- (a) New Zealand;
- (b) the Commonwealth of Australia; or
- (c) a state of Australia in relation to which a law corresponding to the TTMRA is in force.

Please initial and date here:

(e) are you the subject to any special conditions in carrying on the occupation, as a result of criminal, civil, or disciplinary proceedings in any participating jurisdiction?

If your answer is “yes” to any of the above questions (in paragraph 4), please **attach** to this coversheet the adverse matter template form (**AMT Form**) located in Appendix 1 of this application. We expect that you outline, in the AMT Form, the circumstances giving rise to the relevant conduct and any mitigating circumstances you want us to consider.

(If applicable) I have **attached** AMT Form to Coversheet B.

5. In relation to your RCA registration in the participating jurisdiction(s) in question 2 (above), please specify any special conditions to which you are subject to.

Consent and Statutory Declaration

I give consent to the FMA :

- (a) making inquiries of, and the exchange of information with, the authorities in Australia (including the Australian Securities and Investments Commission) regarding my activities as an auditor or otherwise regarding matters relevant to this notice; and
- (b) collecting, holding, using and disclosing information about me, including any information which may be personal information for the purposes of the Privacy Act 2020, for the purposes of effectively performing its functions, or meeting its obligations, under the TTMRA, the Auditor Regulation Act 2011, the Financial Markets Authority Act 2011 and any other legislation.

Section 19(3)(c) of the TTMRA requires that the statements and other information provided in a notice under section 19 must be verified by statutory declaration. Please complete the statutory declaration below. If the statutory declaration is made in:

- (a) New Zealand, it must be made before a person entitled under s 9 of the Oaths and Declarations Act 1957 to take statutory declarations (e.g. Justice of the Peace, solicitor, notary public, Registrar or Deputy Registrar of the High Court or any District Court, authorised officer in the service of the Crown, any member of Parliament).
- (b) Australia, it must be made before a Judge, Commissioner of Oaths, a notary public or a Justice of the Peace or any person authorised by the law of Australia to take a statutory declaration.

Any additional attachments to this application must be dated and initialled by you and referenced as follows: "This is the attachment referred to in the statutory declaration of [name] declared at [place, date]".

Declaration

I, (full name)

(occupation)

of (address)

do solemnly and sincerely declare that:

- (a) I am the person named in this application; and
- (b) the statements and other information in this application, including any attachments, are complete and correct in every detail, to the best of my knowledge and belief.

And I make this solemn declaration conscientiously believing the same to be true and by virtue of the Oaths and Declarations Act 1957.

Signature of declarant

Declared at

On (date)

Please initial and date here:

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Before me:

Signature of witness

Name of person authorised to take a statutory declaration

Title/occupation of person authorised to take a statutory declaration

Appendix 1: Adverse Matter Template

Full name

Type of adverse matter:

Date of adverse matter:

Outcome of the adverse matter (if applicable):

Description of any attachments:

Number of pages for this appendix:

Full description of the adverse matter (continue on additional page if required):