

NOTES TO THE APPLICANTS APPLYING FOR AUDIT LICENSE

Audit Licencing Requirement

Members are hereby informed that effective **1st January 2006** the Ministry of Finance has further amended the audit licensing requirements. The new requirements are as follows:-

1. Applicants must possess three (3) years of continuous relevant and sufficient audit experience; and
2. Applicants must have attended the Public Practice Programme organised by the Institute prior to the submission of the application.

For applicants who possess the relevant audit experience but are no longer in the audit field, at the point of submission, he/she must :-

1. Possess three (3) years of continuous audit experience in the time period of four (4) years before submission of the application; and
2. Have attended the Public Practice Programme organised by the Institute.

The three (3) years of continuous experience as mentioned above must be post membership of the Institute. The existing requirements to apply for the audit licence whereby applicants must be members of the Institute registered as a "Chartered Accountant" and applicants must hold valid practising certificate as a "Chartered Accountant" still remains.

NEW AUDIT LICENSE (BORANG A)

1. Applicant for audit license must be completed in **6 sets** with original signatures and photos on all the forms.
2. Applicant must also submit **6 sets** of Certified True Copy of all the relevant certificates as well as the valid Practising Certificate.
3. Processing of audit license takes about 2-4 months. The Accountant General's Department will inform applicants 2 weeks prior to the interview.
4. The sponsor letter must be from an accountant holding a valid practising certificate and an audit license which is still in force.
5. The original letter from the referee should be in sealed envelope attention to the Accountant General's Department. The balance 5 sets can be photocopied and certified true copy by any MIA members provided that they stated their MIA membership number. Referee should not be the immediate family members.

6. Initial approval in principle letter will be issued to successful applicants within 14 working days from the date of the interview.
7. Payment of RM100/- payable to “**AKAUNTAN NEGARA MALAYSIA**” is to be paid after passing the interview, upon receiving the approval in principal letter together with Form 5 which certified by Suruhanjaya Syarikat Malaysia.
8. Applicant must set up the firm within 6 months upon receiving the principal approval letter otherwise the approval will lapse. If applicant is attending to join an existing partnership, he has to do so within 3 months.

**NB: The statutory declaration forms must be original for all the 6 sets.
Applications should be sent by hand or courier to:**

**Jabatan Akauntan Negara Malaysia
Unit Kemajuan Profesyen
Bahagian Pembangunan Perakaunan dan Pengurusan
Kompleks Kementerian Kewangan
No.1, Persiaran Perdana
Presint 2
62594 Putrajaya
(General line : 03-88821000)**

**Attn : Pn. Sh. Saidtul Fazilah bt. S. Azman
Tel : 03-8882 1118
E-mail : sfazilah@anm.gov.my**

**Attn : En Imran Bin Sadiman
Tel : 03-8882 1091
E-mail : imran@anm.gov.my**

**Attn : Pn. Azlin Bte Md. Isa
Tel : 03-8882 1195/1053
E-mail : azlinisa@anm.gov.my**

**Fax : 03-8882 1088/1042
Laman web : www.anm.gov.my**

**BORANG A
AKTA SYARIKAT 1965
[SEKSYEN 8(1)]**

**PERMOHONAN UNTUK KELULUSAN
SEBAGAI JURUAUDIT SYARIKAT**

Lekatkan
sekeping
gambar
berukuran
pasport yang
terbaru

Permohonan adalah dibuat untuk kelulusan sebagai juruaudit syarikat di bawah Akta Syarikat 1965 dan keterangan-keterangan berikut diberi berkenaan dengannya:-

1. BUTIR-BUTIR PERIBADI

1.1 Nama penuh :

1.2 Alamat rumah :

1.3 Alamat surat menyurat :

1.4 Tarikh lahir :.....Umur :.....

1.5 Tempat lahir :.....

1.6 Jantina :.....

- 1.7 (i) No. Kad Pengenalan (Baru)(jika warganegara Malaysia):
.....
- (ii) Jika bukan warganegara Malaysia,
No. Passport :
Tempat dikeluarkan:.....
Tempoh telah tinggal di Malaysia:.....

1.8 Taraf perkahwinan *Bujang/Kahwin/Duda/Janda

2. BUTIR-BUTIR *SUAMI/ISTERI/ISTERI-ISTERI

2.1 Nama penuh:.....
.....

- 2.2 (i) No. Kad Pengenalan (Baru)(jika warganegara Malaysia):
.....
- (ii) Jika bukan warganegara Malaysia,
No. Pasport :.....
Tempat dikeluarkan:.....
Tempoh telah tinggal di Malaysia:.....

2.3 Pekerjaan :.....

2.4 Nama dan Alamat Majikan :.....
.....
.....

* Sila potong yang tidak berkenaan

3. KELAYAKAN

Kelulusan-kelulusan dan ijazah serta kelayakan-kelayakan professional yang diperolehi:

Tahun

(i)

(ii)

(iii)

(iv)

(v)

(Sertakan salinan-salinan fotostat bagi semua sijil-sijil berkenaan)

4. PENGALAMAN

4.1

Tarikh		Nama dan alamat Firma/majikan	Jawatan dipegang
Dari	Sehingga		

(Sila sertakan surat pengesahan tempoh pengalaman audit dari firma/majikan yang berkenaan. Jika ruangan tidak mencukupi, sila gunakan lampiran-lampiran tambahan)

4.2 Keterangan kerja yang dibuat semasa berkhidmat di firma-firma akauntan awam

Tarikh		Nama syarikat/badan Yang pernah diaudit	Jenis kerja (Perjeniskan kepada audit, percukaian, kesetiausahaan, perundingan dan lain- lain)	Tingkat tanggungjawab (capacity)	Nama dan alamat firma juruaudit
Dari	Sehingga				

(jika ruang tidak mencukupi, sila gunakan lampiran-lampiran tambahan)

5. PENGANJUR

5.1 Nama penganjur :.....

.....

No. Kelulusan juruaudit :.....

Jawatan yang dipegang :.....

5.2 Nama dan alamat firma juruaudit penganjur :.....

.....

.....

.....

5.3 Jenis perniagaan penganjur :

.....

.....

(sertakan surat anjuran)

6.0 PENYOKONG(REFEREE)

Keterangan mengenai dua orang (iaitu sekurang-kurangnya seorang adalah warganegara Malaysia) yang mana pertanyaan-pertanyaan boleh dibuat mengenai budi pekerti, perwatakan dan taraf pemastautin pemohon. Suami/ isteri adalah tidak dibenarkan menjadi penyokong berkenaan.

Nama	Alamat dan No. Telefon	Pekerjaan

(Sertakan surat sokongan daripada penyokong dalam sampul bermeterai)

7. AKUAN BERKANUN (STATUTORY DECLARATION)

Sertakan satu akuan berkanun sebagaimana format di **lampiran**, sama ada dalam Bahasa Malaysia atau Bahasa Inggeris.

PENGAKUAN

8. Saya akui bahawa semua keterangan yang diberi dalam permohonan ini adalah benar dan betul.

Tarikh :

.....
(Tandatangan pemohon)

BORANG AKUAN

Saya*No. KP.(Baru)/No. Pasport
beralamat di
dengan sesungguhnya dan sebenarnya mengaku bahawa-

- (1) saya adalah seorang pemastautin di Malaysia,
- (2) saya bukanlah seorang muflis,
- (3) saya tidak pernah disabitkan sama ada di dalam atau di luar Malaysia dengan mana-mana kesalahan yang melibatkan penipuan atau ketidakjujuran yang, jika disabitkan, boleh dihukum dengan hukuman penjara selama tiga bulan atau lebih,
- (4) saya tidak pernah dikenakan hukuman penjara mana-mana kesalahan seperti di perenggan (3) di atas dalam tempoh lima tahun sebelum tarikh akuan ini,
- & (5) saya tidak pernah ditolak keahlian atau digantung keahlian mana-mana pertubuhan akauntan yang diiktiraf,

dan saya membuat akuan ini dengan kepercayaan bahawa apa-apa yang tersebut di dalamnya adalah benar, serta menurut Akta Akuan Berkanun 1960.+

Diperbuat dan dengan sebenar-benarnya)
diakui oleh yang tersebut namanya di atas)
.....)
di)
di Negeri.....)
pada.....hari bulan.....20.....)

Di hadapan saya,

.....)
(Tandatangan Yang Dipertua)
Mahkamah Seksyen, Majistret)
Atau Pesuruhjaya Sumpah)

* Potong yang mana tidak berkenaan.
& Sila rujuk kepada Jadual Pertama, Bahagian (ii), Akta Akauntan 1967 (Disemak 1972)
+ Sekiranya akuan dibuat di luar negeri, ianya hendaklah di bawah undang-undang berkaitan dengan akuan berkanun atau sumpah di Negara berkenaan.

FORM OF DECLARATION

I.....*I.C No.(New)/Passport No.
..... of
.....do solemnly and sincerely declare that :-

- (1) I am a resident of Malaysia,
- (2) I am not an undischarged bankrupt,
- (3) I have not been convicted whether within or outside Malaysia of any offence involving fraud or dishonesty punishable on conviction with imprisonment for three months or more,
- (4) I have not been imprisonment of any offence referred to in paragraph (3) hereof within the period of five years immediately preceding the date of this declaration,
- & (5) I have not been refused membership or suspended from membership of any recognized associations of accountants,

and I make this solemn declaration conscientiously believing the same to be true, and by virtue, of the provisions of the Statutory Declarations Act 1960.+

Subscribed and solemnly)
declared by the above named)
.....)
at)
in the State of.....)
this.....day of.....20.....)

Before me,

.....)
(Signature of Resident of Sessions)
Court, Magistrate or Commissioner)
for Oaths))

* Delete whichever is inapplicable
& Please refer to First Schedule, Part (ii) of the Accountants Act 1967 (Revised 1972)
+ If the declaration is made in another country, it must be under the laws relating to statutory declaration or oaths prevailing in that country.