



SECURITIES COMMISSION MALAYSIA
Audit Oversight Board

Application for Recognition (Foreign Audit Firm)

FIRM PROFILE
1. Firm Name

2. Principal place of business

Address

City

State

Postcode

Country

Telephone number

Fax number

PARTNERS
3. Firm Managing Partner details

Full name as per Passport

Nationality

Email Address

4. Number of audit partners in the firm

5. Recognised partners

Please complete the table below (where applicable):

Name of audit partners in the firm who is currently recognised by the AOB	Period of recognition

6. Recognition criteria / fit and proper considerations

Licensed as a company
auditor

(a) Is your firm a registered audit firm in your home jurisdiction with a relevant authority?

☐ Yes ☐ No

If yes, please state the -

Name of the relevant authority

Registration number

(b) Has your firm been refused registration or has been previously suspended as an auditor of a corporation listed on a stock exchange by the relevant authority?

☐ Yes ☐ No

If yes, please provide details:

(c) Are there any conditions attached to the firm's registration as a company auditor by the relevant authority?

☐ Yes ☐ No

If yes, please provide details:

Network affiliation

(d) Is your firm affiliated with an international network?

☐ Yes ☐ No

If yes, please state the name of the network:

(e) Is your firm subjected to a periodic monitoring review conducted by your network?

☐ Yes ☐ No

If yes, please state the monitoring framework including the frequency of review and scope of review:

Please state the scope and recent results of the network monitoring review

Minimum number of partners to be registered with the AOB

(f) Has your firm identified a minimum number of 3 audit partners to be recognised with the AOB?

☐ Yes ☐ No

System of quality management

(g) Has your firm established a system of quality management that promotes compliance with the applicable auditing, accounting, ethical and quality standards?

☐ Yes ☐ No

Please provide details on the applicable auditing, accounting, ethical and quality standards that have been adopted by the firm.

(h) Has your firm assigned operational responsibility for the monitoring and remediation process within the firm to a monitoring partner? [The monitoring partner must be registered with the AOB]

☐ Yes ☐ No

If yes, please state the name of the audit partner:

Criminal convictions and proceedings

(i) Has the firm been convicted of any offence involving fraud or other dishonesty?

☐ Yes ☐ No

If yes, please provide details:

(j) Has the firm been convicted of any offence under any written law relating to the protection of members of the public against financial loss due to –

(i) dishonesty, incompetence or malpractice by persons concerned in the provision of financial services or the management of companies; or

(ii) the conduct of discharged or undischarged bankrupts?

☐ Yes ☐ No

If yes, please provide details:

(k) Is the firm facing any proceedings relating to any offences mentioned in 7(i) and 7(j)?

☐ Yes ☐ No

If yes, please provide details:

Civil liability and proceedings

(l) Has any judgment been made against the firm in any civil proceedings relating to fraud, dishonesty, breach of trust, breach of fiduciary duty or professional negligence?

☐ Yes ☐ No

If yes, please provide details:

(m) Is the firm facing any civil proceedings relating to fraud, dishonesty, breach of trust, breach of fiduciary duty or professional negligence?

☐ Yes ☐ No

If yes, please provide details:

Enforcement, sanctions and disciplinary actions

(n) Have any punitive actions been taken against the firm by the relevant regulators, authorities or professional accounting bodies relating to the financial statement audits of a company or the professional conduct of its partners?

☐ Yes ☐ No

If yes, please provide details:

(o) Is the firm facing any ongoing proceedings by the relevant regulators, authorities or professional accounting bodies relating to the financial statement audits of a company or the professional conduct of its partners?

☐ Yes ☐ No

If yes, please provide details:

Bankruptcy

(p) Is the firm facing bankruptcy?
☐ Yes ☐ No

If yes, please provide details:

7. Inspection by the relevant authority

Please provide details on the latest inspection that have been conducted by the relevant authority in your home jurisdiction relating to your work as a company auditor (e.g. scope of review, period of review, overall results).

8. Other information

Is there any other additional information relevant to your application which the AOB should be aware of?

☐ Yes ☐ No

If yes, please give details:

9. Documents to be attached

No.	Description	Attachment Reference
1	A certified true copy of certificate / notification of approval, registration or equivalent recognition as an auditor with the relevant authority in your home jurisdiction.	
2	Latest result / outcome of the inspection conducted by the relevant authority in your home jurisdiction.	

DECLARATION**10. Declaration**

In submitting this application, I declare:

- a. That the information and attachments that have been provided in this application is complete and correct.
- b. That I am aware that it may be an offence to provide false or misleading information to the Securities Commission of Malaysia under the Securities Commission Malaysia Act 1993.

Full name as per Passport

Designation

Managing Partner

Firm Name

Signature

Date signed [dd/mm/yyyy]

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Send completed and signed forms to –

Audit Oversight Board
Securities Commission Malaysia
No. 3, Persiaran Bukit Kiara,
Bukit Kiara
50490 Kuala Lumpur
Malaysia