

FORM 4
Audit Oversight Board

Application for recognition of a foreign audit firm under section 310 of the Securities Commission Malaysia Act 1993¹

If there is insufficient space for any section of the form, you may photocopy the relevant page(s) and submit as part of this application.

1. A. Firm details

Firm name

B. Structure of firm

Number of partner(s) (within the firm)

Details of partner(s)

No.	Name	Recognised with the Audit Oversight Board
		Yes / No
		Yes / No
		Yes / No

C. Network Details (Please provide network arrangement / agreement)

Network name

Please provide details of the network arrangement on:

(a) Technical support from the network

(b) The monitoring quality control framework and assessment of its effectiveness

(c) Network review conducted (overall scope, extent and results)

(d) Others

¹ Foreign auditors who audit financial statements of foreign incorporated corporations listed on Bursa Malaysia are required to apply for recognition with the Audit Oversight Board.

2. Registration with a relevant foreign authority

Is your firm a registered audit firm in your home jurisdiction with a relevant foreign authority²?

Yes

No

If yes, please state the –

Name of the authority

Registration number

3. Principal place of business of the firm

Address

City

State

Postcode

Country

E-mail address

Telephone number

Fax number

² A relevant foreign authority means a foreign authority which exercises the functions corresponding to the Audit Oversight Board as specified under section 31B of the Securities Commission Malaysia Act 1993.

4. A. Firm Managing Partner³ details

Full name as per Passport

Date of birth (DD/MM/YYYY)

Passport number

Country of issue of Passport

B. Firm Monitoring Partner⁴ details

Full name as per Passport

Date of birth (DD/MM/YYYY)

Passport number

Country of issue of Passport

³ Managing Partner means the main person who is responsible for the operations, quality control and financial matters of the audit firm by whatever name called.

⁴ Monitoring Partner means a partner whom is assigned responsibility for the firm's system of quality control with sufficient and appropriate experience and authority to assume that responsibility, and shall not be involved as an engagement partner or engagement quality control reviewer of the engagement(s) inspected; and accordingly, must be a recognised foreign individual auditor under section 310 of the Securities Commission Malaysia Act 1993.

5. Details of the partners⁵ involved in the audit of public interest entities⁶

Name of public interest entity

Country of incorporation

Auditing Standards applied

[International Standards on Auditing ("ISA") or its equivalent]

Ethical Standards applied

[Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants ("IESBA") or its equivalent]

Full name of Engagement Partner (as per Passport)

Date of birth (DD/MM/YYYY)

Passport number

Country of issue of Passport

⁵ Partner means a person occupying or acting in the position of partner of a foreign audit firm, by whatever name called, and has received the necessary approval from the relevant regulatory authority of the home jurisdiction to act as an auditor.

⁶ Public interest entity means a foreign incorporated corporation listed on Bursa Malaysia.

Full name of Engagement Quality Control Reviewer (as per Passport)

Date of birth (DD/MM/YYYY)

Passport number

Country of issue of Passport

Information on the key personnel involved in the audit of the public interest entity

Number of team members

Level of each team member

Years of experience for each team member

(Provide details of experience involved in specific industry, i.e. banks / financial institutions / etc.)

Budgeted number of hours for the audit of the public interest entity

Other relevant information / documents

Please attach additional pages if your firm audits more than one public interest entity.

6. Fit and proper declaration

(a) Has your firm been removed as an auditor of any public listed corporation listed in a stock exchange of your home jurisdiction?

Yes

No

If yes, please give details.

(b) Has your firm been refused for registration or has been previously suspended as an auditor by the authority stated in paragraph 2?

Yes

No

If yes, please give details.

(c) Are there any conditions attached to the registration as an auditor by the authority stated in paragraph 2?

Yes

No

If yes, please give details.

(d) Are there any legal proceedings or other proceedings pending or action being taken against your firm by the authority stated in paragraph 2?

Yes

No

If yes, please give details.

(e) Are any of the partners of your firm or the managing partner of your firm an undischarged bankrupt in or outside Malaysia?

Yes

No

If yes, please give details.

7. Inspection by the relevant foreign authority

Has your firm been inspected by a relevant foreign authority?

Yes

No

If yes, please give details of when the inspection occurred and the outcome of the inspection.

Please submit the final inspection report by a relevant foreign authority.


8. Compliance with ISQC 1 or any equivalent standards

State the extent of your firm's compliance with ISQC 1 or any equivalent standard including your firm's policies and procedures in a narrative, summarised description in clear and concise language.

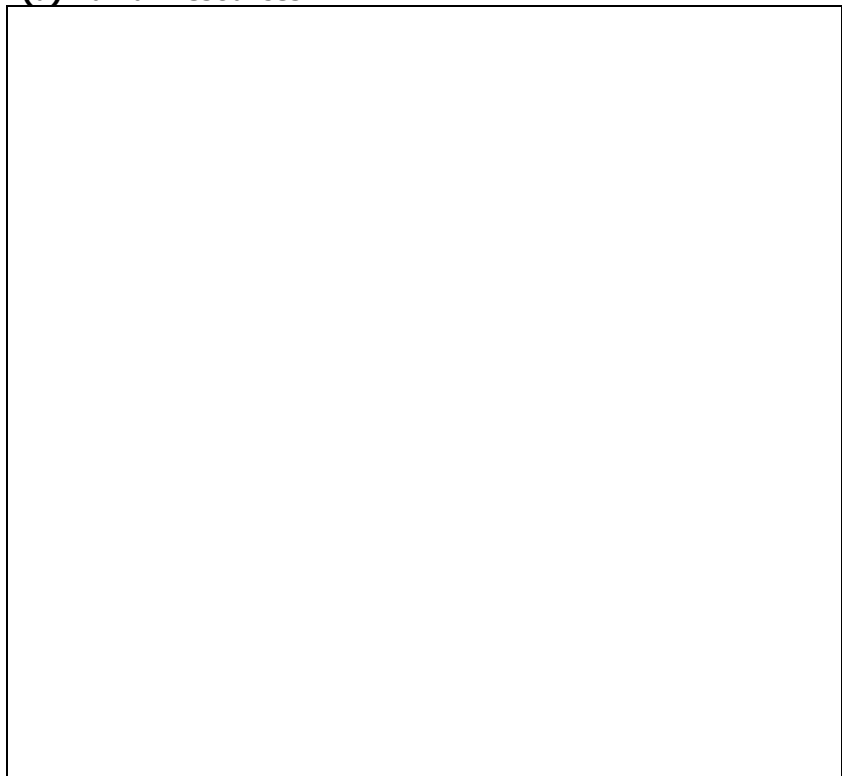
(a) Leadership responsibilities for quality within the firm

(b) Relevant ethical requirements

(c) Acceptance and continuance of client relationships and specific engagements



(d) Human resources



(e) Engagement performance

(Please detail out the arrangement on technical support from the network)

(f) Monitoring of the firm's quality control policies and procedures

(Please detail out the arrangement on:

- the monitoring quality control framework and the assessment of the effectiveness; and
- network review conducted (overall scope, extent and results)

9. Other information

Is there any other additional information relevant to your application which the Audit Oversight Board should be made aware of?

Yes

No

If yes, please give details.

10. Documents to be attached

Attachments

You must provide proof and evidence to support your application. Please refer to the Audit Oversight Board Handbook for the Recognition of Foreign Auditors for further information on recognition.

11. Declaration

I hereby declare that all information provided in this application and its attachments are true and correct.

Full name as per Passport

Designation

Signature

Date signed (DD/MM/YYYY)

Contact details of Firm Lodgement Officer

Full name as per Passport

Designation

Telephone number

E-mail address

Send completed and signed forms to –

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