

FORM 3
Audit Oversight Board

Application for recognition of a foreign individual auditor under section 310 of the Securities Commission Malaysia Act 1993¹

If there is insufficient space for any section of the form, you may add attachments and submit as part of this application.

1. Applicant details

Full name as per Passport

Date of birth (DD/MM/YYYY)

Passport number

Country of issue of Passport

Business address

City

State

Postcode

Country

E-mail address

Telephone number

Fax number

Handphone number

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

Are you currently a registered auditor in your home jurisdiction with a relevant foreign authority²?

Yes

No

If yes, please state the –

Name of the authority

Registration number

3. Membership of a professional body

Are you a member of a professional accounting body?

Yes

No

If yes, please state the name of the professional body.

4. Principal place of practice

Firm name

Address

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.

City

State

Postcode

Country

E-mail address

Telephone number

Fax number

5. Details of involvement in the audit of public interest entities³

Name of public interest entity

Country of incorporation

Function (either as Engagement Partner or Engagement Quality Control Reviewer)

Please attach additional pages if you are involved in more than one public interest entity.

6. Fit and proper

(a) Have you been convicted of any offence, or are there any proceedings now pending which may lead to a conviction of any offence involving fraud or other dishonesty or violence whether in or outside Malaysia?

Yes

No

If yes, please give details.

³ Public interest entity means a foreign incorporated corporation listed on Bursa Malaysia.

(b) Have you had judgment involving findings of fraud or other dishonesty, violence, misrepresentation, breach of contract, breach of fiduciary duty or professional negligence given against you, as the case may be, in any civil proceedings, or are there any proceedings now pending that may lead to such a judgment, whether in or outside Malaysia?

Yes

No

If yes, please give details.

(c) Have you had any enforcement action taken against you or sanction imposed on you for any breaches of any laws administered by any regulatory bodies or professional body whether in or outside Malaysia relating to the financial statements of the public interest entity?

Yes

No

If yes, please give details.

(d) Have you had any action taken against you for contravention of any provision made by or under any written law enacted for protecting members of the public against financial loss due to dishonesty, incompetence or malpractice in the provision of financial services or the management of companies or against financial loss due to the conduct of discharged or undischarged bankrupts?

Yes

No

If yes, please give details.

(e) Have you had any form of disciplinary proceeding taken against you by any regulatory or professional body whether in or outside Malaysia relating to the financial statements of the public interest entity?

Yes

No

If yes, please give details.

(f) Have you been engaged in or have been associated with any other business practices or otherwise conducted yourself in such a way as to cast doubt on your competence, soundness of judgment or professionalism?

Yes

No

If yes, please give details.

(g) Are you an undischarged bankrupt?

Yes

No

If yes, please give details.

(h) Have your application for registration been refused or have you been previously suspended as an auditor by the authority stated in paragraph 2?

Yes

No

If yes, please give details.

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

Yes

No

If yes, please give details.

(j) Have you been refused or previously suspended from the professional accounting body stated in paragraph 3?

Yes

No

If yes, please give details.

(k) Have you been removed as an auditor of any public listed corporation listed on a stock exchange in your home jurisdiction?

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. 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.

9. 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.

10. Declaration

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

Full name as per Passport

Signature

Date signed (DD/MM/YYYY)

Send completed and signed forms to –

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