

## Notice of approval of professional courses in auditing 2023

### 1 Interpretation

(1) In this notice, unless the context otherwise requires, -

**ACCA** means Association of Chartered Certified Accountants

**Act** means the Auditor Regulation Act 2011

**CAANZ** means Chartered Accountants Australia and New Zealand

**CAI** means Chartered Accountants Ireland

**CPA Australia** means CPA Australia Limited

**FMA** means the Financial Market Authority established under the Financial Markets Authority Act 2011

**ICAA** means the Institute of Chartered Accountants in Australia

**ICAS** means the Institute of Chartered Accountants of Scotland

**ICAEW** means the Institute of Chartered Accountants in England and Wales

**NZICA** means the New Zealand Institute of Chartered Accountants

**prescribed minimum standards** means the Auditor Regulation Act (Prescribed Minimum Standards and Conditions for Licensed Auditors and Registered Audit Firms) Notice 2020

**professional courses in auditing** means the names of the professional courses in auditing specified in column 1 of Parts 1 and 2 of the Schedule

**specified providers**, in relation to each of the professional courses in auditing, means the respective provider(s) of professional course in auditing specified in column 2 of Parts 1 and 2 of the Schedule.

(2) Any term or expression that is defined in the Act and used, but not defined in this notice has the same meaning as in the Act.

**2 Professional courses in auditing**

The professional courses in auditing from the specified providers that meet the respective requirements (if applicable) in column 3 of Parts 1 and 2 of the Schedule, are approved by the FMA, for the purpose of clause 3(1)(d) of the prescribed minimum standards, in relation to an individual who applies for a licence under section 11 of the Act.

## Schedule

### Professional courses in auditing approved by the FMA

#### Part 1

#### Professional courses in auditing currently conducted

<b>Column 1</b> <b>Name of professional course in auditing</b>	<b>Column 2</b> <b>Provider of professional course in auditing</b>	<b>Column 3</b> <b>Other requirements</b>
Audit and Risk in CAANZ's Chartered Accountants Programme	CAANZ	
Advanced Audit and Assurance	CPA Australia	
International Standards on Auditing Programme	ICAEW provided by CAANZ	Final assessment must be sat under supervision of an accredited body
Audit and Assurance and Advanced Audit and Assurance	ACCA	
Assurance and Reporting, Assurance and Data and Test of Professional Expertise case study	ICAS	
Audit and Assurance and Corporate Reporting in ICAEW's ACA Programme	ICAEW	
Audit and Assurance and Advance Audit and Assurance	CAI	

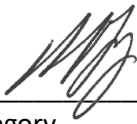
#### Part 2

#### Professional courses in auditing previously conducted

<b>Column 1</b> <b>Name of professional course in auditing</b>	<b>Column 2</b> <b>Provider of professional course in auditing</b>	<b>Column 3</b> <b>Other requirements</b>
Audit and Assurance in CAANZ's Chartered Accountants Programme	CAANZ	
Professional Accounting School Programme	NZICA	

Assurance Services and Auditing	CPA Australia	
Financial Reporting and Assurance in the CA Programme	ICAA	
Accounting 2 in the Professional Year Programme	ICAA	
Audit and EDP Module in the Professional Year Programme	ICAA	
An audit module in the Professional Year Programme conducted before 1986	ICAA	This audit module must be equivalent to the other FMA approved courses provided by ICAA
Issues in Auditing and Professional Practice in the Graduate Certificate in Professional Accounting	University of New England in conjunction with the Institute of Public Accountants	
Issues in Auditing and Professional Practice in the Degree of Master of Commerce (Professional Accounting)	University of New England in conjunction with the Institute of Public Accountants	

Dated at Auckland this 23rd day of February 2023



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Paul Gregory  
Executive Director, Response & Enforcement  
Financial Markets Authority