

Statutory Declaration Fit and Proper, Audit /Management Partner

Personal details:

1. a. Name: _____
- b. Are you (or have you ever been) known by any other name(s)? (E.g. maiden names or aliases)
- Yes No

2. Date of birth: _____

3. Gender: Female Male

4. Email address: _____

5. Residential address:

Street number _____

Street name _____

Suburb _____

Town or city _____

Country _____ Postcode _____

6. Firm name: _____

7. Please select one of the following:

I have no reason to complete an adverse matter template (AMT1.1).

I have completed _____ adverse matter template form(s) , to be provided with this statutory declaration forms as exhibits.

STATUTORY DECLARATION UNDER THE OATHS AND DECLARATIONS ACT 1957

This declaration is made for the purposes of an application on behalf of

(‘the Firm’) to become a registered audit firm for the purposes of the Auditor Regulation Act 2011 (‘the Act’).

To comply with section 26(1)(d) of the Act the Firm must meet the minimum standards for audit firms set out in Auditor Regulation Act (Prescribed Minimum Standards and Conditions for Licensed Auditors and Registered Audit Firms) Notice 2012 (‘the prescribed minimum standards’) prescribed by FMA pursuant to section 32 (1) (g) of the Act. Clause 8 (1) (c) of the prescribed minimum standards requires that all of the Firm’s partners must be fit and proper persons as assessed by FMA.

This declaration provides evidence to FMA to assess that the declarant is fit and proper person as a partner of the firm for registration purposes.

I, _____ of _____ ,

_____ do solemnly and sincerely declare to the Financial Markets Authority (‘FMA’) that:

1. I am a partner of _____ which has submitted an application to FMA for registration as an overseas audit firm under section 26 of the Auditor Regulation Act 2011 (the Act). My role within the Firm is _____ .
2. I am a fit and proper person to be a partner of a registered audit firm.
3. Exhibit A to this declaration is my completed criminal record check from _____ , the public authority having responsibility for providing criminal record checks in the Firm’s home country.
4. Exhibit B to this declaration is a letter of standing from _____ , a professional accounting body of which I am a member.
5. I have read and understood all of the matters listed in paragraph 12(a) to (j) inclusive of Appendix A to FMA’s Application Guide: Licensing and registration of overseas auditors and audit firms and, except as disclosed in the exhibits to this declaration, I confirm that none of the matters outlined in 12 (a) to (j) apply to me and there is no information relating those matters I should disclose to FMA.
6. Other than those matters explicitly disclosed on an adverse matter template form(s) (AMT1.1) attached as an exhibit to this declaration and referred to in question 7, I confirm that there are no other adverse matters relevant to whether I am a fit and proper person to be a partner of a registered audit firm.
7. All disclosures contained in the exhibits to this declaration are complete and correct to the best of my knowledge and belief.

8. I consent to FMA collecting personal information from any person (a "Third Party") including any New Zealand or overseas government agency, for the purpose of assessing me as a fit and proper person, including carrying out identity, good character, qualification and criminal record checks. For that purpose I authorise FMA to disclose personal information to the Third Party, the Third Party to disclose personal information to FMA, and FMA to use the personal information provided above or collected in connection with the firm's application in performing its functions and exercising its powers under the Act or any other legislation.

AND I make this solemn declaration conscientiously believing the same to be true and by virtue of the Oaths and Declarations Act 1957.

Signature of declarant

Declared at **this** **day of** **201**

Before me:

.....

.....

(Signature of Witness)

.....

(Name of Witness in block letters)

.....

(Title/Occupation of Witness)

.....

(Address of Witness)

.....

.....

Instructions and guidance for completing the statutory declaration

Background considerations

1. Before completing this statutory declaration you should read and consider the information in FMA's Application Guide: Licensing and registration of overseas auditors and audit firms, particularly the information on how a person is assessed by FMA as being a fit and proper person in Appendix A of that document.
2. Before making this declaration, you will need to obtain a criminal record check from the relevant government agency in your home country (the country you are ordinarily resident in). You will also need to obtain letters of standing, confirming whether any disciplinary action has been taken against you and whether you are subject to any pending proceedings from your professional body.
3. If any of these documents identify any adverse matters or there are any other adverse matters or matters of the type described in paragraph 12 of Appendix A of FMA's Application Guide, you will need to prepare and attach additional exhibits which set out the details of each matter, the circumstances in which each matter arose, and the outcome of the matter. Please use the Adverse Matter Template (AMT1.1) to describe these matters. Each matter you disclose should be a separate attachment, and attachments should be labelled alphabetically (following on from the two standard attachments).

Completing the declaration

4. To make the declaration you must complete, in the spaces in the lead-in paragraph, your full name (including any middle names), your place of residence (city and country), and your occupation and, in the spaces in the introductory paragraph and paragraph 1, the name of your firm (which must exactly match the audit firm name on your application).
5. Also complete in paragraph 1 your role within the firm. If this will be relatively evident from your job title (for example 'chief executive' or head of assurance'), insert your position title. If your position title does not indicate your responsibilities relevant to the firm's audit and assurance business, provide a brief description of your key relevant function(s). If you are included in the group of people who are required to provide this declaration solely because you hold a transitional auditor licence, insert 'licensed auditor'.
6. Complete in paragraph 3 the name of the public body through which you completed your criminal record check, and in paragraph 4 the name of the professional body you received a letter for standing from. A letter of standing should set out matters known to the organisation giving that letter which may be relevant to your fitness and propriety, and otherwise confirm whether you are of good standing with that organisation.

Executing the declaration

7. You will also need to sign in the indicated space and initial each other page (including each page of the exhibits). The witness will need to see you sign the declaration – do not sign or initial the declaration in advance. Once you have signed the declaration, your witness will need to sign the declaration and complete their details in the relevant spaces.
8. Your witness will need to be one of the people named in sections 9 or 13 of the Oaths and Declarations Act 1957, depending on which jurisdiction you sign the declaration in. Broadly, these people are:
 - a. Where the declaration is made in New Zealand, a barrister or solicitor of the High Court of New Zealand, a Justice of the Peace, a notary public, a Registrar or Deputy

Registrar of the Supreme Court, the Court of Appeal, the High Court or a District Court, or another person referred to in section 9 of the Oaths and Declarations Act 1957.

- b. Where the declaration is made in a country other than New Zealand which is part of the British Commonwealth of Nations, a Judge, a Commissioner of Oaths, a notary public, a Justice of the Peace, a person authorised by the law of that country to administer an oath for the purpose of a judicial proceeding in that country, an Ambassador, High Commissioner, or Consular Officer of a Commonwealth country, or a solicitor of the High Court of New Zealand.
- c. Where the declaration is made in any other country, the declaration should be made before an Ambassador, High Commissioner, or Consular Officer of a Commonwealth country, a Judge, a notary public, or a solicitor of the High Court of New Zealand.

Offence

- 9. It is an offence to knowingly make or use a false declaration, and any person convicted of knowingly making a false declaration may be subject to a fine or imprisonment. In addition, making a false or misleading declaration in order to obtain registration of an audit firm is likely to result in that registration being cancelled and the audit firm may be declined any further registration.