

APPLICATION TO PRACTISE IN A PRACTICE ENTITY WITH A NON-MEMBER

(THIS SECTION TO BE COMPLETED BY MANAGING PRINCIPAL OF CA PRACTICE)

Please use this form to apply for permission for a member(s) of the New Zealand Institute of Chartered Accountants to practise in a practice entity with a non-member.

1 PRACTICE DETAILS

Name of practice _____

Postal address _____

City / town _____ Organisation's phone number _____

No. of principals nationwide _____ No. of non-member principals nationwide _____

Number of principals in the branch office where non-member will practise _____

2 NON-MEMBER PRINCIPAL INFORMATION

Personal name(s) _____ Family name _____

Dr/Mr/Mrs/Miss/Ms/other _____ Position title _____

Date of birth ____/____/____ Start date ____/____/____

3 SUPPORT SYSTEMS

Please describe the support systems that are in place for the intended non-member principal. (Please continue on separate sheet if necessary).

4 PEER REVIEW PROCESS

Please explain the peer review process within your firm in respect of work to be undertaken by the intended non-member principal. (Please continue on separate sheet if necessary).

APPLICATION TO PRACTISE IN A PRACTICE ENTITY WITH A NON-MEMBER

continued

5 LEVEL OF CONFIDENCE

Please provide some details about the level of confidence that you have with the intended non-member principal. (Please continue on separate sheet if necessary).

6 DECLARATION

The members of the Institute practising as: _____
(name of practice entity)

apply for permission to practise in a practice entity with the non-member detailed above in accordance with rule 19.2 and, in doing so, undertake to meet the requirements set out in section 3 of Appendix X.

Name of managing principal (*block letters*): _____

Signed on behalf of practice by managing principal: _____ Date ____/____/____

APPLICATION TO PRACTISE IN A PRACTICE ENTITY WITH A MEMBER(S)

(THIS SECTION TO BE COMPLETED BY NON-MEMBER PRINCIPAL)

7 PERSONAL DETAILS – See information note 1

Given name(s) – (in full) _____

Informal name _____ Family name _____

Dr/Mr/Mrs/Miss/Ms/other _____ Date of birth ____/____/____

Practice entity name _____ Branch (if applicable) _____

Position title _____ Date of appointment ____/____/____

Postal address _____

Direct phone _____ Mobile _____

Direct email _____

8 ACADEMIC QUALIFICATIONS – See information note 2

In addition to the summary below, please attach certified copies of qualification certificates for the qualification to be recognised.

Completed tertiary qualifications	Name of tertiary institution	Year completed

9 PRACTICAL EXPERIENCE – See information note 3

In addition to the summary below, please also attach your CV.

Date		Name of employer	Position title
From	To		

APPLICATION TO PRACTISE IN A PRACTICE ENTITY WITH A MEMBER(S)

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10 PROFESSIONAL MEMBERSHIP – See information note 4

Professional body 1: Name of body _____
Postal address of professional body _____
Web-site address of professional body _____
Date of admission ____/____/____ Designatory letters _____
(if applicable)
Membership no. _____

Professional body 2: Name of professional body _____
Postal address of professional body _____
Web-site address of professional body _____
Date of admission ____/____/____ Designatory letters _____
(if applicable)
Membership no. _____

11 CONSENT FROM PROFESSIONAL BODY – See information note 5

Please attach a letter of consent from your professional body(s). For required content, refer to information note 5. (please to confirm)

12 PROFESSIONAL REFERENCES – See information note 6

Please attach two professional references (form attached) from two members of the professional body(s) you belong to. Your referees must have been full and current members for at least two years and they must have known you in a professional capacity. At least one of the nominated referees must be someone other than a principal or employee of the firm you have been invited to join.

Referee 1: Personal name(s) _____ Family name _____
Dr/Mr/Mrs/Miss/Ms/other _____ Date of birth ____/____/____
Professional body _____ Membership No. _____
Position title _____ Company / practice name _____
Postal address _____

Referee 2: Personal name(s) _____ Family name _____
Dr/Mr/Mrs/Miss/Ms/other _____ Date of birth ____/____/____
Professional body _____ Membership No. _____
Position title _____ Company / practice name _____
Postal address _____

13 SPECIALIST SERVICES – See information note 7

Please provide a thorough description of the nature of the services you intend to undertake as a non-member principal. (Please continue on separate sheet if necessary)

APPLICATION TO PRACTISE IN A PRACTICE ENTITY WITH A MEMBER(S)

continued

14 COURSE FOR NEW PRACTITIONERS – See information note 8

(please ✓ as appropriate)

Yes No

Have you attended the Institute's course for new practitioners or an Institute approved in-house course?

If "Yes", what date did you attend? _____

If "No", please attach a letter requesting a deferral from the requirement.

15 BANKRUPTCY, CRIMES, OFFENCES AND DISCIPLINARY ACTION – See information note 9

If you answer "Yes" to any of the following questions, then you will be required to provide additional information (as specified in information note 9).

(please ✓ as appropriate)

Yes No

Have you ever been convicted of any crime or offence punishable by fine or imprisonment, or are there any charges pending?

Are you, or have you ever been, adjudged bankrupt or made an assignment for the benefit of your creditors?

Are you, or have you ever been, subject to disciplinary proceedings by a statutory, professional or other body in respect of your professional capacity?

16 APPLICATION FEE – See information note 10

Cheques should be made payable to "New Zealand Institute of Chartered Accountants". The four credit cards below are acceptable for payment.

Please enter details below.

CREDIT CARD PAYMENT DETAILS

AMEX

DINERS

MASTERCARD

VISA

Card expiry date: ___/___

Card No.:

Cardholder's name: _____ Cardholder's signature: _____
(please print)

Amount paid: \$ _____ .00

17 CHECKLIST – See information note 11

For your application to be processed quickly, please ensure that you have included the following with your application form:

- Application to practise in a practice entity with non-member (from managing principal from CA practice)
- Application to practise in a practice entity with a member (from non-member principal)
- Documentary evidence of academic and professional qualifications
- CV detailing experience obtained in area of speciality
- Letter(s) of consent from professional body(s)
- Professional references (completed by members your professional body) – **two** are required
- Letter requesting deferral or dispensation from the course for new practitioners (if required)
- Additional information on bankruptcy, crimes, offences or disciplinary action (if required)
- Application fee
- Agreement for participation in a practice entity (in duplicate)

APPLICATION TO PRACTISE IN A PRACTICE ENTITY WITH A MEMBER(S)

continued

18 DECLARATION – See information note 12

I _____ hereby declare that:

I intend, as a non-member, to practise in a practice entity with members of the New Zealand Institute of Chartered Accountants.

The information that is provided in this application is true and correct.

I agree to pay the annual non-member association fee, which is determined by the Institute's Council.

I authorise the Institute to obtain at any time, from any person or entity, any information about me that the Institute considers necessary or desirable to obtain to process this application and to service and maintain my status, and I authorise any such person or entity to release this information to the Institute.

Signed: _____ Date: ____/____/____

AGREEMENT FOR PARTICIPATION IN A PRACTICE ENTITY

(THIS SECTION TO BE COMPLETED BY NON-MEMBER PRINCIPAL) This agreement must be completed in duplicate.

19 AGREEMENT FOR PARTICIPATION IN A PRACTICE ENTITY

The agreement is between the non-member who wishes to practise in a practice entity with members and the New Zealand Institute of Chartered Accountants (the Institute).

Personal name(s) _____ Family name _____

Dr/Mr/Mrs/Miss/Ms/other _____ Position title _____

Practice entity name _____

Postal address _____

City _____ Postcode _____

I, the non-member named above, agree:

- To abide by the Institute of Chartered Accountants of New Zealand Act and any subsequent amendments
- To abide by the Rules of the Institute and any subsequent amendments
- To abide by the Code of Ethics of the Institute and any subsequent amendments
- To subject myself to the disciplinary process of the Institute
- That I shall remain subject to the disciplinary processes of the Institute in the event that I am subsequently prohibited from practising in a practice entity with the members of the Institute under rule 19.7 of the Rules of the Institute
- Not to describe myself as a Chartered Accountant.

SUBJECT to the Rules, the Institute agrees to permit the above-named non-member to practise in a practice entity with members of the Institute.

Signed by the non-member named above _____ Date ____/____/____
(signature)

Signed on behalf of the Institute _____ Date ____/____/____
(signature)

Institute representative _____ Position title _____

(THIS SECTION TO BE COMPLETED BY A MEMBER OF A PROFESSIONAL BODY OF WHICH THE APPLICANT IS ALSO A MEMBER)

20 REFEREE DETAILS

Personal name(s) _____ Family name _____

Dr/Mr/Mrs/Miss/Ms/other _____ Position title _____

Company/practice entity name _____

Postal address _____

City _____ Postcode _____

Telephone _____ Mobile _____

Member of: _____
(name of professional body)

Membership No. _____ Date of birth _____

21 REFERENCE

Is the applicant related to you by blood or marriage? Yes No

For how long have you known the applicant? _____

In what capacity have you know the applicant? _____

Are there any facts about the applicant's character that you are aware of that the Institute should know about in considering the application? Yes No

If 'Yes', then please give details _____

Please comment on the applicant's professionalism, reliability, integrity, honesty and communication skills.

Are there any further comments you would like to offer regarding the applicant?

22 DECLARATION

I confirm that the above information is true to the best of my knowledge.

Signature: _____ Date: ___/___/___

USE OF REFERENCE

The information and opinion you provide will be used by the Institute to assess the suitability of the applicant for a nonmember principal status. In particular we seek to confirm that the applicant is capable of adhering to a high standard of professional practice and integrity.

SUBMISSION OF REFERENCE

This form may be given to the applicant to submit with their application or you can send this form directly to the Institute at the address below. Please let the applicant know which option you choose. We are unable to process the application until we receive this reference.

FURTHER INFORMATION

Membership enquiries and applications are handled by Registry Services. If you have any queries, please contact the Institute on:

Registry Helpdesk	Tel: +64 4-474 7840
New Zealand Institute of Chartered Accountants	Fax: +64 4-473 6303
PO Box 11 342	Email: registry@nzica.com
Wellington, 6142	Website: www.nzica.com

APPLICATION PROCEDURE

Please provide as much relevant information as possible with your application. An incomplete application will not be considered until all the required information and documents have been received.

Allow two months before the proposed date of admission to the practice entity for processing of the application. If you are asked to provide additional information, then the process may take a little longer. If your application does not clearly meet the requirements and needs to be considered by an Institute committee, then a final decision may take up to 16 weeks.

DEFINITIONS

A “principal” means a person having a direct or indirect ownership interest in a practice entity and a governance role in that same structure in the nature of a shareholder and director of a company, a partner of a partnership, a person with the power of appointment of trustees, or a trustee in respect of a trust.

A “practice entity” means a practice structure through which one or more principals offer accounting services to the public, including sole practices, partnerships, companies, trusts, and other entities, and including combinations of entities.

PRIVACY ACT

The information on this form will enable the Institute to:

- Process this application;
- Maintain the membership database;
- Perform its functions under the Rules, which may involve disclosure of information to selected agencies authorised by the Institute to help keep you informed about products and services that may be of interest to you; and
- Communicate with you and target professional development initiatives.

Under the Privacy Act 1993, you have the right to access and request correction of personal information held by the Institute.

NOTE 1 – PERSONAL DETAILS

Please provide both your postal and street addresses, if they differ. If any of your details change, you should advise the Institute's Registry Services immediately to avoid any delay in receiving information, products and services.

NOTE 2 – ACADEMIC QUALIFICATIONS

You must submit copies of official academic transcripts or degree certificates with your application. These documents must be photocopies, certified by a solicitor or a Justice of the Peace. Uncertified photocopies will not be accepted. If any of your academic transcripts were issued to you in a name different from that which you now use, please supply official documentation of your change of name, eg. deed poll documentation or marriage certificate.

NOTE 3 – PRACTICAL EXPERIENCE

Please provide a summary of the practical experience you have gained within the last ten years. You also need to attach a copy of your current CV.

NOTE 4 – PROFESSIONAL MEMBERSHIP

If you are a member of more than two professional bodies, attach additional information, in a cover letter, in line with the information requested for the other professional bodies covered in section 10.

NOTE 5 – CONSENT FROM PROFESSIONAL BODY

You must attach a letter(s) of consent from your professional body(s), which states that the body's rules do not prohibit:

- you joining a firm of Chartered Accountants as a non-member partner; and
- you being subject to this Institute's Act, Rules and Code of Ethics.

NOTE 6 – PROFESSIONAL REFERENCES

You are required to provide references from two members of a professional body specified in section 12, who have been members for at least two years and can comment on your professionalism, integrity, honesty and communication skills. One of the nominated referees must not be a principal or an employee of the firm you are applying to practise with.

NOTE 7 – SPECIALIST SERVICES

Intending non-member principals are able to offer specialist services that lie outside the definition of core accounting services (as determined by rule 18.1) or services otherwise unavailable from a member of the Institute. Core accounting for this purpose includes financial accounting and reporting, management accounting, audit, accounting taxation and accounting insolvency.

The Admissions Board and Council have taken a rather literal view of the services deemed acceptable to be offered by non-members practising in a practice entity with Chartered Accountants. Although many members offer services that may be deemed to be accounting related but fall outside the narrow definition of core accounting services, it is agreed that these are not core accounting services and therefore may, in some circumstances, be offered by non-members practising in a practice entity with Chartered Accountants. Whilst the current definition of accounting services remains narrow, the Admissions Board has stated the status of non-member principal should be applied only when the non-member is from a non-accounting discipline.

NOTE 8 – COURSE FOR NEW PRACTITIONERS

Please indicate whether you have attended the Institute's course for new practitioners or an Institute approved in-house course and, if so, the date you attended. If you have not attended a course for new practitioners, you must formally request deferral from attendance at the course and commit to attending the next available course.

NOTE 9 – BANKRUPTCY, CRIMES, OFFENCES AND DISCIPLINARY ACTION

A 'Yes' answer to any of the questions in this section will not automatically result in a declined application. Each case will be considered individually on its merits. The Institute will keep details in this section confidential. If you have been convicted of an offence in any court in New Zealand or other jurisdiction, please provide a copy of your conviction history. The address for obtaining this is:

The Privacy Assistant
Department for Courts
National Office
P O Box 2750
Wellington

If you have been convicted of a traffic offence, please provide a copy of your traffic offence history as held by the Land Transport Safety Authority.

The address for obtaining this is:

Privacy Officer
Land Transport Safety Authority
Transport Registry Office
Private Bag
Palmerston North

If you have ever been adjudged bankrupt or made an assignment for the benefit of your creditors, please provide a copy of the bankruptcy notice from the official assignee and a discharge of bankruptcy notice (if applicable). If you have been subject to disciplinary proceedings by any of the following organisations, please provide detailed information:

- Tertiary institution or any other regulatory body
- Statutory body
- Professional or other membership body.

NOTE 10 – APPLICATION FEE

The current application fee schedule is available from the Membership section of the Institute's web site, at www.nzica.com. Payment must accompany your application.

An annual return for the non-member principal association (subscription) fee with the Institute will be sent to the nonmember partner. The on-going approval for members to practise in a practice entity with a non-member is dependent upon this fee being paid. The current subscription-fee rate is available from the Membership section of the Institute's web site (www.nzica.com). An invoice for pro-rata payment of this subscription will be sent to the non-member principal following approval of the application.

NOTE 11 – CHECKLIST

Please ensure all required documents to support this application are included.

NOTE 12 – DECLARATION

The information given in this application form is covered by the declaration. The Code of Ethics is enforced by disciplinary powers based on the Institute of Chartered Accountants of New Zealand Act 1996 and the Rules of the Institute.

FURTHER INFORMATION

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PO Box 11 342	Email: registry@nzica.com
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