



BRUNEI DARUSSALAM

ASSESSMENT STATEMENT FOR ASEAN CHARTERED PROFESSIONAL ACCOUNTANTS

Brunei Darussalam Monitoring Committee (BDMC)
Revenue Division, Ministry of Finance and Economy
Ground Floor, Island Block
Commonwealth Drive BB 3910
Negara Brunei Darussalam

Tel: (673) 2383933

Fax: (673) 2383932

Website: <https://www.mofe.gov.bn/divisions/MRA-Background.aspx>

Email: bdmc@mofe.gov.bn

Table of Contents

| | |
|---|-----------|
| PART A – INTRODUCTION | 3 |
| 1 The ASEAN Mutual Recognition Arrangement (MRA) on Accountancy Services (The arrangement) | 3 |
| 2 ASEAN Chartered Professional Accountant (ACPA) | 4 |
| 3 Privilege and obligation of a Registered Foreign Professional Accountant (RFPA)..... | 4 |
| 4 Regulated Accountancy Services in Brunei Darussalam | 5 |
| 5 Purpose and operation of Assessment Statement..... | 5 |
| 6 The Brunei Darussalam Monitoring Committee | 6 |
| 7 Roles of the Monitoring Committee (MC) | 6 |
| PART B – ASSESSMENT MECHANISMS | 7 |
| 8 Requirements for registration as ASEAN Chartered Professional Accountant (ACPA)..... | 7 |
| 9 Keeping of records for continuing mutual monitoring | 9 |
| 10 Application for registration as a Registered Foreign Professional Accountant (RFPA) in Brunei Darussalam..... | 9 |
| PART C - REGISTRATION PROCESS | 11 |
| 11 Guide to Application for Registration as ACPA..... | 11 |
| ANNEX I: MEMBERS OF THE BRUNEI DARUSSALAM MONITORING COMMITTEE (BDMC) | 17 |
| ANNEX II: FORM 1 (PART 1) - APPLICATION FOR ASEAN CHARTERED PROFESSIONAL ACCOUNTANT (ACPA) | 18 |
| ANNEX II: FORM 1 (PART 2) - APPLICATION FOR ASEAN CHARTERED PROFESSIONAL ACCOUNTANT (ACPA) | 22 |
| ANNEX III: FORM 3 (PART 1) - RENEWAL APPLICATION | 23 |
| ANNEX III: FORM 3 (PART 2) - RENEWAL APPLICATION | 26 |
| ANNEX IV: ASSESSORS' REPORT | 27 |
| ANNEX V: SUMMARY OF ASSESSMENT OF APPLICATION FOR ASEAN CHARTERED PROFESSIONAL ACCOUNTANT REGISTRATION | 29 |
| ANNEX VI | 30 |

PART A – INTRODUCTION

- 1 The ASEAN Mutual Recognition Arrangement (MRA) on Accountancy Services (The arrangement)
 - 1.1 The Governments of Member Countries of the Association of South East Asian Nations (collectively referred to as “ASEAN”, and comprising Brunei Darussalam, the Kingdom of Cambodia, the Republic of Indonesia, Lao People’s Democratic Republic, Malaysia, the Union of Myanmar, the Republic of the Philippines, the Republic of Singapore, the Kingdom of Thailand, and the Socialist Republic of Viet Nam) have agreed on the ASEAN Mutual Recognition Arrangement on Accountancy Services which aims to:
 - a) Facilitate mobility of accountancy services professionals across ASEAN Member States;
 - b) Enhance the current regime for the provision of accountancy services in the ASEAN Member States; and
 - c) Exchange information in order to promote adoption of best practices on standards and qualifications.
 - 1.2 The ASEAN Mutual Recognition Arrangement on Accountancy Services which was signed on 13 November 2014 is available at ASEAN website at:

[http://www.asean.org/wp-content/uploads/images/2015/february/mra_on_accountancy/MRA%20on%20Accountancy%20\(signed%20Nov%202014\).pdf](http://www.asean.org/wp-content/uploads/images/2015/february/mra_on_accountancy/MRA%20on%20Accountancy%20(signed%20Nov%202014).pdf)

2 ASEAN Chartered Professional Accountant (ACPA)

- 2.1 Under the MRA, a Professional Accountant who holds the nationality of an ASEAN Member Country and who possess qualifications and experience that complies with the requirements specified in Part B of this Assessment Statement, may apply to be placed on the ASEAN Chartered Professional Accountants Register (ACPAR) and accorded the title of ASEAN Chartered Professional Accountant (ACPA).
- 2.2 The Professional Regulatory Authority (PRA) and/or the National Accountancy Body (NAB) of each participating ASEAN Country will authorize a Monitoring Committee to receive and process applications from its Professional Accountants as ACPA and to maintain the ASEAN Chartered Professional Accountants Register (ACPAR).
- 2.3 In the context of Brunei Darussalam, the Professional Regulatory Body (PRA) is Ministry of Finance and Economy and the National Accountancy Body (NAB) is Brunei Darussalam Certified Public Accountants (BICPA).

3 Privilege and obligation of a Registered Foreign Professional Accountant (RFPA)

- 3.1 An ACPA who wishes to provide professional accountancy services in another participating ASEAN Country shall apply to the Professional Regulatory Authority (PRA) and/or the National Accountancy Body (NAB) of a participating ASEAN Host country to be registered as a Registered Foreign Professional Accountant (RFPA).
- 3.2 A Registered Foreign Professional Accountant (RFPA) will be permitted to work in collaboration with designated Professional Accountants in the said Host Country, **except for signing off of an independent auditor's report and other accountancy services that require domestic licensing from the authorities of the Host Country, subject to domestic laws and regulations of the Host Country, where applicable.**
- 3.3 A Registered Foreign Professional Accountant (RFPA) shall provide **accountancy services only** in the areas of competence as may be recognised and approved by the National Accountancy Body (NAB) and/or Professional Regulatory Authority (PRA) of a participating ASEAN Host Country, and shall undertake assignments only in the specific discipline(s) in which he/she has been registered for. He/she shall also be bound by:
 - a) codes of professional conduct in accordance with the policy on ethics and conduct established and enforced by the country of origin in which he/she is registered as an ASEAN Chartered Professional Accountant (ACPA);

- b) prevailing laws and regulations of a participating ASEAN Host Country in which he/she is permitted to work as a Registered Foreign Professional Accountant (RFPA); and
- c) work in collaboration with a local Professional Accountant in a participating ASEAN Host Country, subject to the domestic laws and regulations of the Host Country.

4 Regulated Accountancy Services in Brunei Darussalam

Public Accountancy Services are the only accountancy services being regulated in Brunei Darussalam under the Accountants Order, 2010. All public accountants must be registered with the Public Accountants Oversight Committee (PAOC) who acts on behalf of the Professional Regulatory Authority (PRA) for the purpose of performing public accountancy services which is defined as the audit and reporting on financial statements and other services that are required by any written law to be done by a public accountant and the designations of the professional bodies.

5 Purpose and operation of Assessment Statement

- a) This Assessment Statement provides a framework for the assessment of Professional Accountants or practitioners for placement on the ASEAN Chartered Professional Accountants Register (ACPAR) by the Brunei Darussalam Monitoring Committee.
- b) This Assessment Statement shall be reviewed and accepted by the ASEAN Chartered Professional Accountant Coordinating Committee (ACPACC) before the Brunei Darussalam Monitoring Committee is authorised to operate the ASEAN Chartered Professional Accountants Register (ACPAR).

6 The Brunei Darussalam Monitoring Committee

6.1 The Brunei Darussalam Monitoring Committee (MC) is established by the Ministry of Finance and Economy as the competent body to exercise the functions to develop and maintain a process of submitting the applications of the Professional Accountants eligible under Article 4.1 of the arrangement to be enplaced on the ASEAN Chartered Professional Accountants Register (ACPAR) in Brunei Darussalam.

6.2 Contact detail:

Brunei Darussalam Monitoring Committee Secretariat
Ministry of Finance and Economy,
Revenue Division, Ground Floor,
Ministry of Finance and Economy Building, Island Block
Commonwealth Drive, Bandar Seri Begawan BB 3910
Brunei Darussalam
Tel: (+673) 2383933/Fax: (+673) 2383932

7 Roles of the Monitoring Committee (MC)

7.1 In assessing compliance with the qualifications and experience set out in the ASEAN Mutual Recognition Arrangement on Accountancy Services for registration as an ASEAN Chartered Professional Accountants, the MC shall adhere to the criteria and procedures in this Assessment Statement.

7.2 The MC shall also undertake to ensure that all ASEAN Chartered Professional Accountants (ACPAs) on its ASEAN Chartered Professional Accountants Register (ACPAR) of the country of origin:

- a) To comply fully with the requirements specified in the arrangement; and
- b) To provide evidence when apply for renewal of their registration that they have complied with the Continuing Professional Development (CPD) at a level prescribed in this Assessment Statement.

PART B – ASSESSMENT MECHANISMS

8 Requirements for registration as ASEAN Chartered Professional Accountant (ACPA)

8.1 *Subject to the approval of MC, a professional accountant who meets the following qualifications, practical experience and conditions is eligible for registration as an ASEAN Chartered Professional Accountant (ACPA) as follow:

- a) Possess an accredited or recognised accountancy degree or program;
- b) Possess a minimum of three (3) years of relevant practical experience cumulatively within a five (5) year period prior to application;
- c) Has a valid membership with Brunei Darussalam Institute of Certified Public Accountants (BICPA);
- d) Complied with the Continuing Professional Development (CPD) policy; and
- e) Agrees to be bound by code of professional conduct and ethics.

**Details of each of the above qualifications, practical experience and conditions are described in the ensuing paragraphs.*

8.1 (a) Criteria of an accredited or recognised accountancy degree or program

An applicant for registration with the MC as an ASEAN Chartered Professional Accountant (ACPA) is required to possess a minimum of an Accountancy degree or a professional accounting education programme accredited or recognised by Ministry of Education, Brunei Darussalam.

8.1 (b) Possess a minimum of three (3) years of relevant practical experience cumulatively within a five (5) year period prior to application

A professional accountant is eligible for registration as an ASEAN Chartered Professional Accountant (ACPA) if he/she has at least three (3) years of relevant practical work experience cumulatively within a five (5) year period prior to application after completing the accredited or recognised accountancy degree or professional accountancy body.

8.1 (c) Has a valid membership with Brunei Darussalam Institute of Certified Public Accountants

A professional accountant is eligible for registration as an ASEAN Chartered Professional Accountant (ACPA) is required to have and maintain membership at least as an **affiliate** with Brunei Darussalam Institute of Certified Public Accountants (BICPA). Registration form can be obtained at their website (below):

<http://www.bicpabrunei.com/index.php/become-a-member/aplication-form> or email at bicpa@brunei.com.bn

8.1 (d) Complied with the Continuing Professional Development (CPD) policy

Every ASEAN Chartered Professional Accountant (ACPA) is required to engage in CPD as prescribe by Ministry of Finance and Economy of **40 units/hours** per annum of CPD which include 20 units/hours structured (verifiable) and 20 units/hours unstructured (unverifiable). Verification assessment will be verified by the MC whether he/she fulfil the 40 units/hours requirement.

8.1 (e) Agrees to be bound by code of professional conduct and ethics

An applicant for registration with the MC as an ASEAN Chartered Professional Accountant (ACPA) are bound to the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants (IESBA).

9 Keeping of records for continuing mutual monitoring

In order to facilitate mutual monitoring, verification of operations of the procedures of participating ASEAN Member Countries and information exchange, the MC shall keep a set of all successful applications for registration on ASEAN Chartered Professional Accountant Register (ACPAR), which shall include:

- a) a copy of the report describing the relevant practical accountancy work experience attained over a period of at least 3 years within a 5 year period prior to application;
- b) Evidence of participation in CPD programme annually; and
- c) Evidence of a valid membership with BICPA.

10 Application for registration as a Registered Foreign Professional Accountant (RFPA) in Brunei Darussalam

- 10.1 Applications by ASEAN Chartered Professional Accountants (ACPA) from another participating ASEAN Country to work as a Registered Foreign Professional Accountant (RFPA) in Brunei Darussalam shall be made to the Ministry of Finance and Economy. Upon acceptance and payment of a prescribed fee, the RFPA will then be permitted to work in collaboration with designated local Professional Accountants subject to Labour and Immigration Department clearance.
- 10.2 The RFPA will not be eligible to work in independent practice to sign off the auditor's report which is required by any written law to be signed by a Public Accountant or qualified person for the purposes of submission to regulatory authorities unless he/she is registered as a Public Accountant in accordance with the Accountants Order, 2010 by Ministry of Finance and Economy.
- 10.3 A Registered Foreign Professional Accountant (RFPA) seeking the right to independent practice (except for signing off auditor's report) to be subjected to some form of supplemental assessment by the MC in which it aims to determine that the Registered Foreign Professional Accountant:
 - a) Fully understands the general principles behind applicable codes of practice and laws in the country within a period of time;
 - b) Demonstrated a capacity to apply such principles effectively and efficiently within a period of time; and
 - c) Familiar with other domestic requirements operating within the country.

10.4 The MC shall monitor and assess the professional practice of RFPA to ensure compliance with the MRA. The MC may prepare a set of rules, which shall not contradict or modify any of the provisions in the MRA, for the purposes of maintaining high standards of professional and ethical practice in accountancy profession requirement.

PART C - REGISTRATION PROCESS

11 Guide to Application for Registration as ACPA

11.1 General

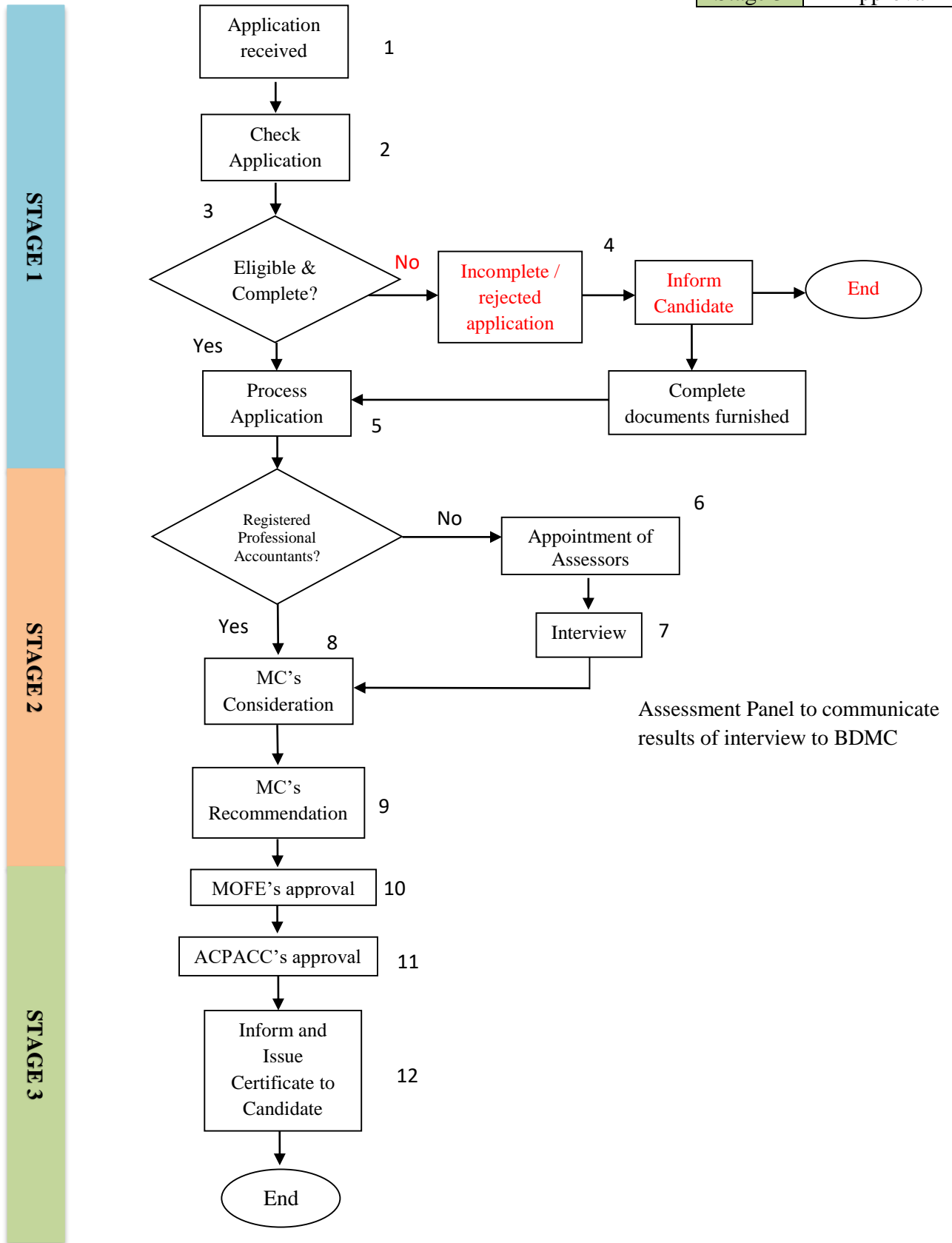
This section describes the procedures involved in application for and renewal of registration with the MC as ASEAN Chartered Professional Accountants (ACPAs).

11.2 Application process:

- a) Application for registration shall be made on the prescribed application form (as attached) and submitted to the MC. The type of documents to be submitted, initial registration fee, renewal fee and where the application is to be submitted are listed in the application form.
- b) The MC will review and assess the application.
- c) The MC will make recommendation to the Ministry of Finance and Economy & ASEAN Chartered Professional Accountants Coordinating Committee (ACPACC) for the approval of the application.
- d) Applicants will be informed of the decision by the MC in writing.
- e) A certificate of registration will be issued to successful applicant. The term of registration shall be one year from the date of registration. Registration is renewal on a yearly basis.

11.3 Assessment Process Flowchart

| | |
|---------|------------|
| Stage 1 | Review |
| Stage 2 | Assessment |
| Stage 3 | Approval |



| 11.3 | Details | Action Responsibility |
|-------------------------|---|-----------------------|
| STAGE 1 (REVIEW) | <p>1 Receive Application</p> <p>Application is received from the applicant.</p> | Secretariat |
| | <p>2 Check Application for Eligibility</p> <p>To check application documents based on ACPA Guidelines on Criteria and procedures and ensure that documents are in order and complete:</p> <ul style="list-style-type: none"> (i) Complete ACPA Application Form (Annex II) (ii) Description of relevant practical experience fulfilled in accordance to Article 4.1.3 (Annex II) (iii) Declaration Form (Annex II) (iv) Curriculum Vitae (v) Passport-Size Photo (vi) Copy of valid passport (identification page) (vii) Certified True Copy of Accountancy degree / professional accounting qualification (viii) Copy of accreditation letter issued by Brunei Darussalam National Accreditation Council for the Accountancy degree/professional accounting qualification (except if applicant's qualification was obtained from the following recognised accountancy bodies listed in Second Schedule of Accountants Order, 2010 which include: <ul style="list-style-type: none"> i. CPA Australia; ii. The Association of Chartered Certified Accountants; iii. The Institute of Chartered Accountants of Australia; iv. The Institute of Chartered Accountants of Canada; v. The Institute of Chartered Accountants of England and Wales; vi. The Institute of Chartered Accountants of Ireland; | Secretariat |

| 11.3 | Details | Action Responsibility |
|---------------------------|---|--------------------------------|
| | <ul style="list-style-type: none"> vii. The Institute of Chartered Accountants of New Zealand; and viii. The Institute of Chartered Accountants of Scotland. (ix) Copy of valid BICPA Membership Certificate (x) Copy of Certificate of Attendance on CPD | |
| | <p>3 Eligible / Complete Application</p> <ul style="list-style-type: none"> (i) If applicant is eligible and application is complete – proceed to step 5. (ii) If applicant is not eligible then the application is rejected / if application is incomplete – proceed to step 4. | Secretariat |
| | <p>4 Incomplete / Rejected Application</p> <ul style="list-style-type: none"> (i) Inform candidate by writing that his/her application is incomplete / rejected. (ii) If additional documents have been received for incomplete application – proceed to step 5. (iii) For rejected application – end | Secretariat |
| | <p>5 Process Application</p> <ul style="list-style-type: none"> (i) Secretariat has to forward check application documents for BDMC’s consideration with a letter of good standing indicating the candidate’s particulars, qualification, post qualifying experience, CPD compliance and no violation of professional conduct and ethics; (ii) BDMC is to review documents; (iii) If the applicant is a Registered Professional Accountant - proceed 8. (iv) If the applicant is NOT a Registered Professional Accountant - proceed to step 6. | <p>Secretariat</p> <p>BDMC</p> |
| STAGE 2 ASSESS | <p>6 Appointment of Assessors</p> <ul style="list-style-type: none"> (i) BDMC to appoint three independent assessors to examine the applicant. | BDMC |

| 11.3 | Details | Action Responsibility |
|----------------|--|-----------------------|
| | (ii) Secretariat is to send letter of appointment (Annex VIII) to the assessors together with the following documents: <ul style="list-style-type: none"> (a) MRA on Accountancy Services (b) Assessment Statement for ACPA (c) Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants (IESBA) (d) Instruction to Assessors (e) Assessors' Report (Annex IV) (f) Copy of ACPA Application Form | Secretariat |
| | 7 Interview <ul style="list-style-type: none"> i) The Assessors will conduct panel interview with the applicant to assess the applicant in terms on relevant work experience, technical knowledge and code of professional conduct. ii) Consensus of three assessors or at least two out of three to support / pass the applicant. iii) Assessment Panel is to communicate the results of interview to BDMC. | Assessors |
| | 8 BDMC's Consideration BDMC is to consider the summary of assessment of application for ACPA and assessor's report (applicable to interview). | BDMC |
| | 9 BDMC's Recommendation to MOFE and ACPACC BDMC is to recommend pass applications to MOFE for approval before submitting to ACPACC for their consideration and approval. | BDMC |
| STAGE 3 | 10 MOFE's approval MOFE is to approve before BDMC can recommend to ACPACC. | MOFE |

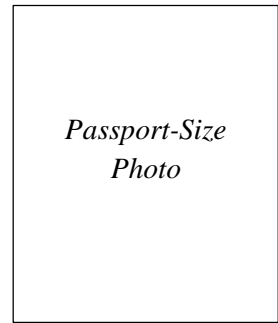
| 11.3 | Details | | Action Responsibility |
|-------------|----------------|--|------------------------------|
| | 11 | ACPACC's Approval BDMC will inform the approved professional accountants and ACPACC to approve and confer the title of ASEAN Chartered Professional Accountants (ACPA) | ACPACC Board |
| | 12 | Inform and Issue Certificate to Candidate ACPA Registrar to inform successful candidate of the result in writing and issue Certificate of Registration. | Registrar |

ANNEX I: MEMBERS OF THE BRUNEI DARUSSALAM MONITORING COMMITTEE (BDMC)

The member of the Brunei Darussalam Monitoring Committee on Accountancy Services structure are as follow:

| Members | Position |
|--|-------------------------------|
| Registrar of Public Accountant Ministry of Finance and Economy | Chairman |
| Assessment and approval of application | |
| Representatives from Brunei Darussalam Institute of Certified Public Accountants | 4 Members and 1 Non-Member |
| Representative from Revenue Division, Ministry of Finance and Economy (observer in interview) | |
| ASEAN Mobility Process | |
| Representative from Labour Department, Ministry of Home Affairs | 1 Member |
| Representative from Immigration and National Registration, Ministry of Home Affairs | 1 Member |
| BDMC Secretariat | |
| Revenue Division, Ministry of Finance and Economy | |

ANNEX II: FORM 1 (PART 1) - APPLICATION FOR ASEAN CHARTERED PROFESSIONAL ACCOUNTANT (ACPA)



(To be completed by Applicant in BLOCK LETTERS)

Name of Applicant (As in Passport) :

Name Title (Mr., Mrs, Ms., Ar., Dr.) :

Date of Birth (DD/MM/YY) :/...../.....

Qualification :

Qualification Place and date obtained :

BICPA Membership No. :

BICPA Membership Date :

Mailing Address :

.....

.....

Postcode : Country :

Present Company/Organisation Name :

Company/Organisation Address :

.....

.....

Postcode : Country :

I wish to be registered on the ASEAN Chartered Professional Accountant Register (ACPAR) and apply as described below in accordance with the provision that requires acquisition of relevant practical experience of minimum three (3) years cumulatively within a five (5) year period prior to application.

ANNEX II: FORM 1 (PART 1) - APPLICATION FOR ASEAN CHARTERED PROFESSIONAL ACCOUNTANT (ACPA)

Relevant Professional Accountancy Work Experience Record

| Start Date / End Date (Months) | Organisation(s) / Position / Designation | Responsibility / Scope of Work | Attestant's Information (Note 1) | | |
|--------------------------------------|--|-----------------------------------|----------------------------------|------------------------------|-------------|
| | | | Signature | Relationship to Applicant | Tel / Email |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

Note 1: The applicant above shall be, in principle, the representative of the organisation which the applicant has worked for.

ANNEX II: FORM 1 (PART 1) - APPLICATION FOR ASEAN CHARTERED PROFESSIONAL ACCOUNTANT (ACPA)

Details of Continuing Professional Development (CPD) for the past one year

| Date | Topic | Organiser | Units of CPD |
|---------------------|-------|-----------|--------------|
| <i>Structured</i> | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| <i>Unstructured</i> | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| TOTAL | | | |

ANNEX II: FORM 1 (PART 1) - APPLICATION FOR ASEAN CHARTERED PROFESSIONAL ACCOUNTANT (ACPA)

To ASEAN Chartered Professional Accountant Monitoring Committee,

I hereby declare that the above descriptions are true to the best of my knowledge and have attached the following supporting documents together with this form:

- Complete ACPA Application Form (Annex II)
- Passport-Size Photo (2 copies)
- Curriculum Vitae
- Certified True Copy of Accountancy degree/ professional accounting qualification
- Copy of accreditation letter issued by Brunei Darussalam National Accreditation Council for the Accountancy degree/ professional accounting qualification (except if applicant's qualification was obtained from the following recognised accountancy bodies listed in Second Schedule of Accountants Order, 2010 which include:
 - ix. CPA Australia;
 - x. The Association of Chartered Certified Accountants;
 - xi. The Institute of Chartered Accountants of Australia;
 - xii. The Institute of Chartered Accountants of Canada;
 - xiii. The Institute of Chartered Accountants of England and Wales;
 - xiv. The Institute of Chartered Accountants of Ireland;
 - xv. The Institute of Chartered Accountants of New Zealand; and
 - xvi. The Institute of Chartered Accountants of Scotland.
- Copy of valid passport (identification page)
- Copy of valid BICPA Membership Certificate
- Copy of valid Certificate of Registration as Public Accountant (if any)
- Copy of certificate of attendance on structured CPD

Signature :

Name of Applicant (As in passport) :

Passport No. :

Date :

ANNEX II: FORM 1 (PART 2) - APPLICATION FOR ASEAN CHARTERED PROFESSIONAL ACCOUNTANT (ACPA)

DECLARATION FOR THE APPLICATION AS ASEAN CHARTERED PROFESSIONAL ACCOUNTANT (ACPA)

I hereby declare that:

| | YES | NO |
|---|--------------------------|--------------------------|
| I am an Accountant | <input type="checkbox"/> | <input type="checkbox"/> |
| I meet the entire requirement as stated in Article 4 of the ASEAN Mutual Recognition Arrangement (MRA) | <input type="checkbox"/> | <input type="checkbox"/> |
| No disciplinary action have been taken against me | <input type="checkbox"/> | <input type="checkbox"/> |
| I am not a bankrupt | <input type="checkbox"/> | <input type="checkbox"/> |
| I am bound with the <i>Code of Ethics for Professional Accountants</i> issued by the International Ethical Standards Board of the International Federation of Accountants | <input type="checkbox"/> | <input type="checkbox"/> |
| I have no criminal record | <input type="checkbox"/> | <input type="checkbox"/> |

Others (*please specify*):

.....

.....

.....

Yours Sincerely,

.....

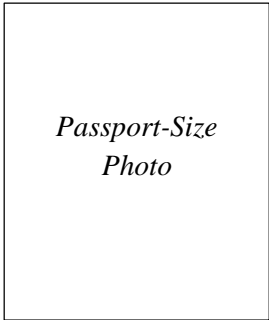
Name :

Passport No. :

BICPA Membership No. :

Date :

ANNEX III: FORM 3 (PART 1) - RENEWAL APPLICATION



(To be completed by Applicant in BLOCK LETTERS)

Name of Applicant (As in Passport) :

Name of Country of Origin :

Passport No. :

ASEAN Chartered Professional Accountant (ACPA) No. :

ASEAN Chartered Professional Accountant (ACPA) Issue Date :

Academic Qualification Obtained :

Qualification Place :

Qualification date obtained :

BICPA Membership No. :

BICPA Membership Date :

Mailing Address :

:

:

Postcode : Country :

Contact No. : Email address:

Present Company/Organisation Name :

Company/Organisation Address :

:

:

Postcode : Country :

Contact No. : Email address:

Applicant's signature :

| | | | |
|-------------------------------------|-----------------------------|---------------|---------|
| <u>For Official Use Only</u> | | | |
| ACPA MC | : | Meeting Date | : |
| | (Name of Country of Origin) | | |
| Result | : | Approval Date | : |
| ACPA No | : | Renewal Fee | : |
| Secretary General | : | Cashier | : |

ANNEX III: FORM 3 (PART 1) - RENEWAL APPLICATION

Details of Continuing Professional Development (CPD) for the past one year

| Date | Topic | Organiser | Units of CPD |
|---------------------|-------|-----------|--------------|
| <i>Structured</i> | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| <i>Unstructured</i> | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| TOTAL | | | |

ANNEX III: FORM 3 (PART 1) - RENEWAL APPLICATION

To ASEAN Chartered Professional Accountant Monitoring Committee,

I hereby declare that the above descriptions are true to the best of my knowledge and have attached the following supporting documents together with this form:

- Complete Renewal Application Form (Annex III)
- Passport-Size Photo (2 copies)
- Copy of ACPA certificate
- Copy of valid passport (identification page)
- Copy of certificate of attendance on structured CPD
- Copy of valid BICPA Membership Certificate
- Copy of valid Certificate of Registration as Public Accountant (if any)

Signature :

Accountant Applicant's name :

Passport No. :

Date :

ANNEX III: FORM 3 (PART 2) - RENEWAL APPLICATION

I hereby declare that:

| | YES | NO |
|---|--------------------------|--------------------------|
| I am an Accountant | <input type="checkbox"/> | <input type="checkbox"/> |
| I meet the entire requirement as stated in Article 4 of the ASEAN Mutual Recognition Arrangement (MRA) | <input type="checkbox"/> | <input type="checkbox"/> |
| No disciplinary action have been taken against me | <input type="checkbox"/> | <input type="checkbox"/> |
| I am not a bankrupt | <input type="checkbox"/> | <input type="checkbox"/> |
| I am bound with the <i>Code of Ethics for Professional Accountants</i> issued by the International Ethical Standards Board of the International Federation of Accountants | <input type="checkbox"/> | <input type="checkbox"/> |
| I have no criminal record | <input type="checkbox"/> | <input type="checkbox"/> |

Others (*please specify*):

.....

.....

.....

Yours Sincerely,

.....

Name :

Passport No. :

BICPA Membership No. :

Date :

ANNEX IV: ASSESSORS' REPORT

Date of Assessment :.....

Candidate's name :.....

Position of employment :..... Age:

ASSESSORS' REPORT

1. DOCUMENTS:

Report (training and experience):

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

CPD:

.....

.....

2. INTERVIEW:

Relevant Professional Accountancy Experience (qualitative and quantitative):

.....

.....

.....

.....

3. ASSESSORS' RECOMMENDATION:

PASS

FAIL

(i) If fail, reasons for failure:

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

Assessors:

Signature: Signature: Signature:

Name : Name : Name :

ANNEX V: SUMMARY OF ASSESSMENT OF APPLICATION FOR ASEAN CHARTERED PROFESSIONAL ACCOUNTANT REGISTRATION



Name of Applicant (As in Passport) :

Name of Country of Origin :

Passport No. :

Academic Qualification Obtained :

Qualification Place :

Qualification date obtained :

BICPA Membership No. :

BICPA Membership Date :

ASEAN CHARTERED PROFESSIONAL ACCOUNTANTS Register (ACPAR):

| Certified Compliance with ACPA Criteria : | Tick (✓) where applicable |
|--|----------------------------------|
| Completed an accredited or recognised accountancy program, or assessed recognized equivalent | |
| Been assessed within their own country as eligible for professional accountancy practice | |
| Acquired relevant practical experience of a minimum of not less than three (3) years cumulatively within a five (5) year period prior to application | |
| Complied with the Continuing Professional Development policy of the Brunei Darussalam at a satisfactory level | |
| Confirmed signature on statement of compliance with codes of ethics | |

.....

Officer Delegated

ASEAN Chartered Professional Accountant Monitoring Committee

ANNEX VI

Ref. No:

Date:

.....
(Name of assessor appointed)

.....
(Address)

Tel. No. :

Dear Sir,

APPOINTMENT OF ASSESSOR FOR ACPA

Referring to the subject above, the Brunei Darussalam Monitoring Committee (BDMC) appoints you as the Principal Assessor to evaluate the application for ACPA.

.....
(Name of candidate)

1. Please inform the Brunei Darussalam Monitoring Committee (BDMC) within two weeks if you accept / decline the appointment.
2. If you accept the appointment, please carry out the following:
 - (i) Nominate two assessors to assist you in the evaluation. The second and third assessors must be an experience professional accountant.
 - (ii) Informed the BDMC the name and address of the second and third assessors.
 - (iii) Contact the candidate and get the document from him/her and conduct the interview if required
 - (iv) If you have any relationship, business or other dealings with the candidates or his employer, please inform the BDMC.

The BDMC wish to thank you for the cooperation you have given.

Thank you.

Yours sincerely.

(.....)
Brunei Darussalam Monitoring Committee
P/s (Name and address of candidate)