

Revisions to Brunei Darussalam's Assessment Statement

No.	Page	Revised Assessment Statement endorsed on 12 th ACPACC	Page	Revised Assessment Statement submitted for 15 th ACPACC
1	13	<p>Stage 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) Passport-Size Photo (v) Copy of valid passport (identification page) (vi) Certified True Copy of Accountancy degree / professional accounting qualification (vii) Copy of accreditation letter issued by Brunei Darussalam National Accreditation Council for the Accountancy degree/professional accounting qualification (viii) Copy of valid BICPA Membership Certificate (ix) Copy of Certificate of Attendance on CPD 	13	<p>Step 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) <u>Curriculum Vitae</u> (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 <u>(except if applicant's qualification was obtained from the following recognised accountancy bodies listed in Second Schedule of Accountants Order, 2010 which include:</u> <ul style="list-style-type: none"> i. <u>CPA Australia;</u> ii. <u>The Association of Chartered Certified Accountants;</u> iii. <u>The Institute of Chartered Accountants of Australia;</u> iv. <u>The Institute of Chartered Accountants of Canada;</u> v. <u>The Institute of Chartered Accountants of England and Wales;</u> vi. <u>The Institute of Chartered Accountants of Ireland;</u> vii. <u>The Institute of Chartered Accountants of New Zealand;</u> <u>and</u> viii. <u>The Institute of Chartered Accountants of Scotland.</u> (ix) Copy of valid BICPA Membership Certificate (x) Copy of Certificate of Attendance on CPD

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2	14	<p>Step 6 - Appointment of Assessors</p> <p>(i) BDMC to appoint three independent assessors to examine the applicant.</p> <p>(ii) Secretariat is to send letter of appointment (Annex VIII) to the assessors together with the following documents:</p> <p>(a) ACPA Guidelines on Criteria and Procedures (Appendix II of MRA)</p> <p>(b) Instruction to assessor</p> <p>(c) Code of Professional Conduct</p> <p>(d) Assessor's Report (Annex VI)</p> <p>(e) Copy of ACPA Application Form</p>	15	<p>Appointment of Assessors</p> <p>(i) BDMC to appoint three independent assessors to examine the applicant.</p> <p>(ii) Secretariat is to send letter of appointment (Annex VIII) to the assessors together with the following documents:</p> <p>(a) <u>MRA on Accountancy Services</u></p> <p>(b) <u>Assessment Statement for ACPA</u></p> <p>(c) Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants (IESBA)</p> <p>(d) Instruction to Assessors</p> <p>(e) Assessors' Report (Annex IV)</p> <p>(f) Copy of ACPA Application Form</p>
3	16	<p>Annex 1: Members of the Brunei Darussalam Monitoring Committee (BDMC)</p> <p>Assessment and approval of application</p> <p>Representative from Revenue Division, - 1 member Ministry of Finance and Economy</p> <p>Representatives from Brunei Darussalam Institute Of Certified Public Accountants - 4 members</p>	17	<p>Annex 1: Members of the Brunei Darussalam Monitoring Committee (BDMC)</p> <p>Assessment and approval of application</p> <p><u>Representative from Brunei Darussalam - 4 members and Institute of Certified Public Accountants 1 non-member</u></p> <p><u>Representatives from Revenue Division, Ministry of Finance and Economy (observer in interview)</u></p>
4			20	<p>Annex II: Form 1 (Part 1) – Application for ASEAN Chartered Professional Accountant (ACPA)</p> <p><u>Details of Continuing Professional Development (CPD) for the past one year</u></p> <p><u>Insertion of table to list structured and unstructured CPD</u></p>
5	19	<p>Annex II: Form 1 (Part 1) – Application for ASEAN Chartered Professional Accountant (ACPA)</p> <p>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:</p>	21	<p>Annex II: Form 1 (Part 1) – Application for ASEAN Chartered Professional Accountant (ACPA)</p> <p>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:</p>

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		<input type="checkbox"/> Complete ACPA Application Form (Annex II) <input type="checkbox"/> Passport-Size Photo (2 copies) <input type="checkbox"/> Certified True Copy of Accountancy degree/ professional accounting qualification <input type="checkbox"/> Copy of accreditation letter issued by Brunei Darussalam National Accreditation Council for the Accountancy degree/ professional accounting qualification <input type="checkbox"/> Copy of valid passport (identification page) <input type="checkbox"/> Copy of valid BICPA Membership Certificate <input type="checkbox"/> Copy of valid Certificate of Registration as Public Accountant (if any)		<input type="checkbox"/> Complete ACPA Application Form (Annex II) <input type="checkbox"/> Passport-Size Photo (2 copies) <input type="checkbox"/> <u>Curriculum Vitae</u> <input type="checkbox"/> Certified True Copy of Accountancy degree/ professional accounting qualification <input type="checkbox"/> Copy of accreditation letter issued by Brunei Darussalam National Accreditation Council for the Accountancy degree/ professional accounting qualification <u>(except if applicant's qualification was obtained from the following recognised accountancy bodies listed in Second Schedule of Accountants Order, 2010 which include:</u> <ol style="list-style-type: none"> i. <u>CPA Australia;</u> ii. <u>The Association of Chartered Certified Accountants;</u> iii. <u>The Institute of Chartered Accountants of Australia;</u> iv. <u>The Institute of Chartered Accountants of Canada;</u> v. <u>The Institute of Chartered Accountants of England and Wales;</u> vi. <u>The Institute of Chartered Accountants of Ireland;</u> vii. <u>The Institute of Chartered Accountants of New Zealand;</u> <u>and</u> viii. <u>The Institute of Chartered Accountants of Scotland.</u> <input type="checkbox"/> Copy of valid passport (identification page) <input type="checkbox"/> Copy of valid BICPA Membership Certificate <input type="checkbox"/> Copy of valid Certificate of Registration as Public Accountant (if any) <input type="checkbox"/> <u>Copy of certificate of attendance on structured CPD</u>
6	22	Annex III: Form 3 (Part 1) – Renewal Application Details of Continuing Professional Development (CPD) for the past one year	24	Annex III: Form 3 (Part 1) – Renewal Application Details of Continuing Professional Development (CPD) for the past one year Insertion of the word " <u>Structured</u> " and " <u>Unstructured</u> " to the table.
7	23	Annex III: Form 3 (Part 1) – Renewal Application To ASEAN Chartered Professional Accountant Monitoring Committee,	25	Annex III: Form 3 (Part 1) – Renewal Application To ASEAN Chartered Professional Accountant Monitoring Committee,

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		<p>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:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Complete Renewal Application Form (Annex III) <input type="checkbox"/> Passport-Size Photo (2 copies) <input type="checkbox"/> Copy of ACPA certificate <input type="checkbox"/> Copy of valid passport (identification page) <input type="checkbox"/> Copy of certificate of attendance on CPD <input type="checkbox"/> Copy of valid BICPA Membership Certificate <input type="checkbox"/> Copy of valid Certificate of Registration as Public Accountant (if any) 		<p>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:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Complete Renewal Application Form (Annex III) <input type="checkbox"/> Passport-Size Photo (2 copies) <input type="checkbox"/> Copy of ACPA certificate <input type="checkbox"/> Copy of valid passport (identification page) <input type="checkbox"/> Copy of certificate of attendance on <u>structured</u> CPD <input type="checkbox"/> Copy of valid BICPA Membership Certificate <input type="checkbox"/> Copy of valid Certificate of Registration as Public Accountant (if any)
8	25	<p>Annex IV: Assessor's Report</p> <p>Date of Assessment:</p> <p>Candidate's name :</p> <p>Position of employment : Age :</p> <p>Assessor's Report</p>	27	<p>Annex IV: Assessors' Report</p> <p>Date of Assessment:</p> <p>Candidate's name :</p> <p>Position of employment : Age :</p> <p>Assessors' Report</p>
	27	<p>3. Assessor's recommendation:</p> <ul style="list-style-type: none"> <input type="checkbox"/> PASS <input type="checkbox"/> FAIL <p>(i) If fail, candidate's weakness lies in the following:</p> <p>.....</p> <p>.....</p> <p>specify:</p> <p>.....</p> <p>Elaborate on reasons for failure:</p> <p>.....</p>	28	<p>3. Assessors' recommendation:</p> <ul style="list-style-type: none"> <input type="checkbox"/> PASS <input type="checkbox"/> FAIL <p><u>(i) If fail, reasons for failure:</u></p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p>

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