

Application for a Zimbabwe Audit Qualification (AQ)

This form should be completed if you wish to apply for an audit qualification for Zimbabwe. You must complete a separate form for each approved employer where you achieved experience towards the award of an audit qualification. Please read carefully the guidance below and refer to the further resources on ACCA's [website](#), before completing this form.

Please note that the audit qualification does not, on its own, entitle you to sign audit reports. The additional requirements that must be met are outlined on ACCA's [website](#).

For an audit qualification for Zimbabwe you must be able to demonstrate that:

- if you are a university graduate – completed three years' experience in an ACCA approved employer and have achieved the performance objectives relating to 'Audit and assurance' in section 2C this form and experience relating to 'Corporate reporting and financial management' and 'Taxation' in section 3A of this form
- OR
- if you are a non-University graduate - completed **five** years' experience in an ACCA approved employer and have achieved the performance objectives relating to 'Audit and assurance' in section 2C of this form and experience relating to 'Corporate reporting and financial management' and 'Taxation' in section 3A of this form .

Sections 1, 2 and 3 must be completed by you.

Section 4 must be completed by your supervising principal.

Your supervising principal must have been an Oversight Registered Public Auditor entitled to practise and throughout the period of training does practise as an auditor in Zimbabwe throughout the period of training covered in this form.

You should apply via your [myACCA account](#). Please allow up to 30 working days for your application to be assessed.

Data protection

We may use your personal data for the purposes of:

- membership administration and practising certificate training requirements
- sending you publications and other communications
- responding to enquiries and investigating complaints
- complying with our regulatory obligations.

You can update your information through your myACCA account at any time. We may share information with our suppliers and our auditors. We may also share information with approved employers, in order to verify details regarding this PCER confirmation.

Please note that for individuals based outside the UK, your information will be held in ACCA's main information systems which are located in the UK and EU and may be accessed by ACCA's local office in your country of residence. ACCA processes information within the UK and EU, but may also transfer data outside of the UK and EU as part of its operations and service delivery.

For more information on how your personal information and rights are respected, please access our [privacy notice](#) (accaglobal.com/privacy), or contact privacy@accaglobal.com

1 MEMBER'S DETAILS

To be completed by the applicant

Your name

ACCA membership number

Email

Please provide an email address where we can contact you about your application. You can update your email address and consent level at any time through your [myACCA account](#).

2A ELIGIBILITY FOR AN AUDIT QUALIFICATION – PRE-MEMBERSHIP EXPERIENCE

To be completed by the applicant

Experience towards the award of an audit qualification may be achieved before or after admission to membership. The three years of pre-membership experience that you achieved to become a member of ACCA may also count towards the award of an audit qualification provided that it was achieved in an ACCA approved employer registered under the Audit Qualification Development stream and included in the experience you achieved towards admission to membership (NB If you are not a university graduate you must achieve five years of experience in an ACCA approved employer that is registered under the Audit Qualification Development stream).

If you wish to claim any pre-membership experience towards the award of an audit qualification please complete the following section and we will check our records to confirm whether details of this experience were provided when you applied for admission to ACCA membership. The practical experience supervisor* who signed off your experience for admission to membership must have been an Oversight Registered Public Auditor entitled to practise and throughout the period of training did practise as an auditor in Zimbabwe during the pre-membership training period you are claiming.

Employer name

Approved Employer number

Pre-membership dates of employment from:

to:

Total number of months of pre-membership experience

Name, address, date of birth, professional body and membership number of your practical experience supervisor*

Please tick one of the following: I am a university graduate I am not a university graduate

If you did not achieve any or all of your pre-membership experience in an ACCA approved employer that is registered under the Audit Qualification Development stream you will need to demonstrate in section 2B that you achieved the required experience after admission to membership.

* If your practical experience supervisor was not a member of ACCA we will need to carry out a status check with their professional body. We will also carry out a status check with PAAB.

2B ELIGIBILITY FOR AN AUDIT QUALIFICATION – POST-MEMBERSHIP EXPERIENCE

To be completed by applicants who did not not achieve any or all of their pre-membership experience in an ACCA approved employer that is registered under the Audit Qualification Development stream

Please provide the following information about your post-membership experience with this employer.

Employer name

Approved Employer number

Job title

Employer address

Specific 24/36 month post-membership training period for consideration from:

to:

Total number of months' post-membership experience

Average hours per week:

Name of supervising principal*

ACCA membership number (if applicable)

Non-ACCA supervising principals – membership number as registered with your professional body*

Professional body

Date of birth

Job title

Email address

* Your supervising principal must have been an Oversight Registered Public Auditor entitled to practise and throughout the period of training did practise as an auditor in Zimbabwe during the post-membership training period you are claiming. We will carry out a status check with PAAB to confirm that.

2C ELIGIBILITY FOR AN AUDIT QUALIFICATION – PERFORMANCE OBJECTIVES SUMMARY

To be completed by applicants who did not not achieve any or all of their pre-membership experience in an ACCA approved employer that is registered under the Audit Qualification Development stream

During your pre and/or post-membership experience periods specified in sections 2A and 2B you must achieve from the list below:

- all five elements in relation to Prepare for and plan the audit and assurance process, and
- all five elements in relation to Collect and evaluate evidence for an audit or assurance engagement, and
- all five elements in relation to Review and report on the findings of an audit and assurance engagement.

Please review the performance objectives detail, which can be found in the 'Performance objectives booklet' on our website at <https://www.accaglobal.com/gb/en/student/practical-experience-per/performance-objectives.html> then sign-off each performance objective you have achieved while at this employer.

M indicates a mandatory element

Unit ref	Element ref	Performance objective	✓ if achieved	Date (DD/MM/YY)
PREPARE FOR AND PLAN THE AUDIT AND ASSURANCE PROCESS				
PO18	a	Become familiar with the scope and services to be provided M		/ /
PO18	b	Identify ethical requirements at the start of an engagement or internal audit investigation M		/ /
PO18	c	Use up-to-date auditing standards and legal and ethical frameworks M		/ /
PO18	d	Determine levels of risk and use them to document the audit plan. Design programmes and plan tests for an internal or external audit or assurance engagement using appropriate technology to assist the process M		/ /
PO18	e	Evaluate risk in an organisation's internal control structure and make any necessary changes to the audit programme/ plan of work M		/ /
COLLECT AND EVALUATE EVIDENCE FOR AN AUDIT OR ASSURANCE ENGAGEMENT				
PO19	a	Coordinate the engagement, including managing people and time to make sure you get results M		/ /
PO19	b	Carry out and document compliance, substantive tests and other audit or assurance work using appropriate technology to assist the audit and assurance procedures M		/ /
PO19	c	Evaluate evidence, demonstrate professional scepticism, investigate areas of concern and make sure documentation is complete and all significant issues are highlighted M		/ /
PO19	d	Assess that the audit evidence is sufficient and appropriate M		/ /
PO19	e	Identify the main factors to be considered before forming an opinion and reaching judgements M		/ /
REVIEW AND REPORT ON THE FINDINGS OF AN AUDIT OR ASSURANCE ENGAGEMENT				
PO20	a	Review the performance of an audit; making sure that the evidence is accurate, complete and sufficient M		/ /
PO20	b	Contribute to identifying and resolving audit or assurance issues and make sure there are no outstanding queries M		/ /
PO20	c	Discuss the findings and implications of an audit or assurance engagement with management and governance teams M		/ /
PO20	d	Draft written representations and report significant control deficiencies to management and governance teams M		/ /
PO20	e	Prepare audit reports in accordance with relevant standards, regulations and legislation M		/ /

2D ELIGIBILITY FOR AN AUDIT QUALIFICATION – PERFORMANCE OBJECTIVES STATEMENTS

To be completed by applicants who did not not achieve any or all of their pre-membership experience in an ACCA approved employer that is registered under the Audit Qualification Development stream

Please describe how you achieved the elements above in each of the Audit and Assurance areas. As a guide, we would recommend a minimum of 200 words for each area. Please refer to the examples on our website as a guide for what is required and ensure that you include the following:

- the role where you gained that experience
- one or two tasks as examples for each element
- highlight any lessons you learned.

Review and report on the findings of an audit or assurance engagement

Prepare for and plan the audit and assurance process

Collect and evaluate evidence for an audit or assurance engagement

3A ELIGIBILITY FOR AN AUDIT QUALIFICATION – CORPORATE REPORTING AND FINANCIAL MANAGEMENT AND TAXATION

To be completed by the applicant

During your pre and/or post-membership experience period specified in sections 2C and 2D you must achieve experience in the following areas:

- Corporate reporting and financial management
- Taxation

Please provide a reference from your supervising principal confirming that you have achieved experience in the above areas. ACCA reserves the right to require members to provide additional evidence of experience as deemed necessary.

My reference is attached.

4 PRINCIPAL'S CONFIRMATION

To be completed by the supervising principal

In addition to achieving the competencies and performance objectives signed off above, I confirm that the applicant named in section 1:

- has been employed by this organisation during the dates entered in section 2
- has achieved the number of months' practical training claimed in section 2 (to be prorated for part-time experience)
- has followed this organisation's performance management and appraisal processes.

I agree to ACCA contacting me by email to verify that I have personally reviewed this confirmation form on behalf of the member. I also agree to ACCA contacting me to verify any subsequent amendments made to this form.

Print name

Date

ACCA MEMBER DECLARATION

If you have been subject to matters within the terms of **Bye-law 8** and ACCA's Assessment and Investigations Departments are aware of this, you may sign and submit this form. If you are concerned that you may be subject to matters under **Bye-law 8** of which ACCA's Assessment and Investigations Departments are not already aware, please notify ACCA in writing to complaintassessment@accaglobal.com. Following this notification you may sign and submit this form.

I understand that when signing this declaration, I could become liable to disciplinary action for events which engage ACCA **Bye-law 8**, liability to disciplinary action, which occurred before or after I sign this confirmation (**read Notes section opposite now**).

I confirm I have now read the **Notes** section below and:

- I understand that if I fail to declare an event which may engage **Bye-law 8**, or if I provide any false or misleading statement in this form, I may face disciplinary action which may involve an allegation of dishonest conduct, and may also invalidate any decision reached in this application;
- I understand while I am a member of ACCA I will notify ACCA about any event which may engage **Bye-law 8**;
- I agree to comply with ACCA's Charter, Byelaws, Regulations and Code of Ethics and Conduct;
- I have not been subject to any criminal conviction and/or caution;
- I have not been disciplined by any professional and/or regulatory body;
- I have not been subject to any other matters which may engage **Bye-law 8** (liability to disciplinary action) or GPR 8 (fit and proper persons) that has not already been brought to the attention of ACCA's Assessment and Investigations Departments in writing;
- I understand that I am therefore required to disclose any unspent convictions and/or cautions that are not 'protected' as defined by the Rehabilitation of Offenders Act 1974 (Exceptions) Order 1975 (as amended);
- I am aware of, and will abide by the notification requirements set out in GPR 12 and my continuing obligation to promptly notify ACCA of any matters which may make me or my firm liable to disciplinary action;
- I understand that any matters which I have disclosed to ACCA which engage **Bye-law 8** will be taken into account when dealing with my application, but that the matters may not automatically stop the processing of my application;
- I confirm and declare I have included everything ACCA needs to know, and there is nothing else I should bring to ACCA's attention at the present time;
- I understand that the Audit Qualification alone does not enable me to sign audit reports.

Notes

ACCA **Bye-law 8** sets out the details of the events which could lead to disciplinary action. These events include (but are not limited to) the following: Incompetence in carrying out work; breach of ACCA Bye-laws or Regulations; disciplinary action against you by another professional and/or regulatory body; bankruptcy or insolvency; failure to satisfy a judgment debt without reasonable excuse within two months; criminal conviction and/or caution; civil finding of acting fraudulently or dishonestly as a party or witness in civil proceedings;

misconduct – this includes (but is not limited to) any act, or failure to act, that is likely to discredit you, relevant firm, ACCA or the accountancy profession.

Signature

Date

- 8 a** A member, relevant firm or registered student shall, subject to bye-law 11, be liable to disciplinary action if:
- i he or it, whether in the course of carrying out his or its professional duties or otherwise, has been guilty of misconduct;
 - ii in connection with his or its professional duties, he or it has performed his or its work, or conducted himself or itself, or conducted his or its practice, erroneously, inadequately, inefficiently or incompetently;
 - iii he or it has committed any breach of these bye-laws or of any regulations made under them in respect of which he or it is bound;
 - iv in the case of a relevant firm, any person has in the course of the business of that firm committed any breach of these bye-laws or of any regulations made under them in respect of which that person is bound;
 - v he is a specified person in relation to a relevant firm against which a disciplinary order has been made and which has become effective or which has been disciplined by another professional or regulatory body;
 - vi he or it has been disciplined by another professional or regulatory body;
 - vii he or it has made an assignment for the benefit of creditors, or has made an arrangement for the payment of a composition to creditors, or has had an interim order made by the court in respect of him, or is a specified person in relation to a relevant firm which has made such an assignment or composition or been wound up as an unregistered company, or entered into a voluntary arrangement, administration or liquidation, in each case where applicable under the Insolvency Act 1986, or other similar or analogous event has occurred in relation to him or it under applicable legislation;
 - viii he or it has failed to satisfy a judgment debt without reasonable excuse for a period of two months (the burden resting on him or it to prove such a reasonable excuse on the balance of probabilities) whether or not the debt remains outstanding at the time of the bringing of the disciplinary proceedings hereunder;
 - ix before a court of competent jurisdiction in the United Kingdom or elsewhere, he or it has pleaded guilty to, been found guilty of, or has accepted a caution in relation to, any offence discreditable to ACCA or to the accountancy profession; or
 - x before a court of competent jurisdiction in the United Kingdom or elsewhere, in any civil proceedings in which he or it has been a party or witness, he or it has been found to have acted fraudulently or dishonestly.
- b** Each of the paragraphs in bye-law 8(a) shall be without prejudice to the generality of any of the other paragraphs therein.
- c** For the purposes of bye-law 8(a), misconduct includes (but is not confined to) any act or omission which brings, or is likely to bring, discredit to the individual or relevant firm or to ACCA or to the accountancy profession.
- d** For the purposes of bye-law 8(a), in considering the conduct alleged (which may consist of one or more acts or omissions), regard may be had to the following:
- i whether an act or omission, which of itself may not amount to misconduct, has taken place on more than one occasion, such that together the acts or omissions may amount to misconduct;
 - ii whether the acts or omissions have amounted to or involved dishonesty on the part of the individual or relevant firm in question;
 - iii the nature, extent or degree of a breach of any code of practice, ethical or technical, adopted by the Council, and to any regulation affecting members, relevant firms or registered students laid down or approved by Council.
- e** For the purposes of bye-law 8(a)(ix), a copy of the certificate or memorandum of conviction or caution, and of any final judgment, ruling or determination given in the criminal proceedings, shall be conclusive proof of the conviction or caution, and of any facts and matters found, as the case may be.
- f** For the purposes of bye-law 8(a)(x):
- i where the person in question was a party to the proceedings, a copy of a certified judgment of the civil proceedings shall be conclusive proof of the facts and matters found;
 - ii where the person in question was a witness in the proceedings, a copy of a certified judgment of the civil proceedings shall be prima facie evidence of the facts and matters found.
- g** Subject to bye-law 8(f) above, any other finding of fact in any civil proceedings before a court of competent jurisdiction in the United Kingdom or elsewhere shall be admissible as prima facie evidence in any disciplinary proceedings.