

**PUBLIC ACCOUNTANCY BOARD**  
**CERTIFICATE OF REGISTRATION APPLICATION PROCESS**

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**PUBLIC ACCOUNTANCY BOARD  
CERTIFICATE OF REGISTRATION APPLICATION PROCESS**

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**PUBLIC ACCOUNTANCY BOARD  
APPLICATION FORM FOR ISSUANCE OF CERTIFICATE OF REGISTRATION**

**INFORMATION & INSTRUCTIONS**

This form must be completed in print/block letters and returned to the Public Accountancy Board, Ministry of Finance and Planning, Kingston 4, for processing. Persons applying for a certificate of registration are required to be at least 21 years old and must satisfy the ethical, educational and experience requirements of the Public Accountancy Act and the accompanying Regulations. A cheque for the required fee of \$35,000.00 (thirty-five thousand dollars), made payable to the Public Accountancy Board, must accompany this form. An applicant may or may not be invited to attend an interview with reference to the application for certificate of registration.

**PERSONAL INFORMATION**

1. Full Name \_\_\_\_\_
- |         |       |        |                     |
|---------|-------|--------|---------------------|
| Surname | First | Middle | Title (Mr/Mrs/Miss) |
|---------|-------|--------|---------------------|
2. Mailing Address \_\_\_\_\_
- Building & Street \_\_\_\_\_
- 
- Town/City \_\_\_\_\_ Parish \_\_\_\_\_
3. Telephone Number(s): Home \_\_\_\_\_ Office \_\_\_\_\_ Cell \_\_\_\_\_
- 3a Email Address: \_\_\_\_\_
4. Date of birth \_\_\_\_\_ 5. Taxpayer's Registration Number \_\_\_\_\_
- Day/Month/Year
6. Town/City & Country of birth \_\_\_\_\_ 7. Nationality \_\_\_\_\_

**PRACTISING INTENT**

8. I intend to practice in the area of public accountancy as a:
- Sole practitioner \_\_\_\_\_
- Partner in the firm of \_\_\_\_\_
- Employee in the firm of \_\_\_\_\_
- Part-time practitioner \_\_\_\_\_

**PREVIOUS AUTHORISATION**

9. Have you previously applied for a licence/certificate from the Public Accountancy Board?  Yes  No

If the answer to the question is "yes", please indicate the date of the previous application. If the application was not successful, please indicate the reason why the application was not approved. If the application was approved, please indicate the reason for this new application.

**AFFILIATION WITH QUALIFYING PROFESSIONAL ACCOUNTANCY BODY**

10. I am a member in good standing with the following qualifying body \_\_\_\_\_  
\_\_\_\_\_ having been admitted to membership in the year \_\_\_\_\_.
11. I hereby provide authorisation for confirmation as to whether or not I (the applicant) am member in good standing with the following professional accounting organisation:  
Name: \_\_\_\_\_
- 
- Mailing address \_\_\_\_\_ Building & Street \_\_\_\_\_
- 
- Town/City \_\_\_\_\_ Parish \_\_\_\_\_
- 
- Email Address \_\_\_\_\_ Telephone No. \_\_\_\_\_

<b>GENERAL CONDITIONS</b>
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**Fit and Proper Person**

12. Have you ever been:
- a) Found guilty of a criminal offence?  Yes  No
- b) Adjudged bankrupt or made an arrangement with creditors?  Yes  No
- c) Subject to disciplinary proceedings by a professional organisation?  Yes  No

13. Are there any criminal charges or professional disciplinary proceedings pending against you?  Yes  No  
If yes, please provide details and attach other page(s) as needed.

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14. Has any licensing or disciplinary authority ever refused to issue you with a licence or revoked, cancelled, accepted surrender or suspended, placed on probation or refused to renew a professional license/certificate held by you now or previously or ever fined, censured, reprimanded or otherwise disciplined you?  Yes  No  
If yes, please provide details and attach other page(s) as needed.

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15. In order to assess your character and integrity, please submit the names and addresses of two referees who are not related to you and who have known you for a number of years. The references need to be any of the following persons:-

- (i) Registered Public Accountant      (ii) Attorney at Law  
(iii) Justice of the Peace                (iv) Minister of Religion

In supplying their names you hereby give authorisation for them to be contacted for purposes of obtaining the required references. (The persons designated will be contacted by mail or telephone and a prompt reply is required for this application to be processed).

Name	Address	Telephone No. (Day time)
_____	_____	_____

Name	Address	Telephone No. (Day time)
_____	_____	_____

**Continuity of Practice** (Not applicable to an employee in a firm of registered auditors/public accountants)

16. I have made arrangements for continuity of my practice in the event of my death or incapacity:

Yes  See copy of relevant documentation attached.  
No

**Notification**

17. I agree to comply with any and all notification requirements, included in the regulations of the Public Accountancy Act, and will provide such notification within 30 days of the event (e.g. change in name or composition of the firm or partnership).  Yes  No

**Maintenance of Competence**

18. I acknowledge my professional duty to ensure that the quality of my knowledge and service is maintained and will undertake adequate continuing professional development as required by the membership regulations of \_\_\_\_\_, the qualifying professional body with which I am affiliated, as an underlying condition of this application.  Yes  No

**Conduct of Public Practice**

19. I will comply with the rules of professional conduct issued by the Public Accountancy Board.  Yes  No

**Professional Indemnity Insurance**

20. I will obtain adequate professional indemnity insurance, as required by the regulations, to cover any liabilities that may arise in the practice of the public accountancy profession.  Yes  No

**EDUCATION**

21. By what route did you become a member of the body referred to at paragraph 10 above
- Membership in the Institute of Chartered Accountants of Jamaica by virtue of being a member of:
    - (a) The Chartered Association of Certified Accountants (ACCA) in the U.K.
    - (b) The Institute of Chartered Accountants of England and Wales
    - (c) The Institute of Chartered Accountants of Scotland
    - (d) The Institute of Chartered Accountants of Ireland
    - (e) The Institute of Chartered Accountants of any Province of Canada
  - Membership in the Institute of Chartered Accountants of Jamaica by passing the MSc Accounting Examination of the University of the West Indies and meeting such other conditions established by the Institute
  - Membership of the American Institute of Certified Public Accountants (AICPA)
  - Membership of any other qualifying body approved by the Public Accountancy Board (state name of body).
22. The details of my educational qualification(s) in support of this application are as follows:

Educational Qualification(s)	Educational Institution	Date Qualification(s) Obtained

**EXPERIENCE**

23. I have completed the qualifying experience requirement of 60 months of accountancy and auditing experience in role/roles, which has/have prepared me to provide auditing and accountancy services to the public. At least 24 months of this experience have been obtained after admission to membership of the qualifying professional accountancy body, identified above, while working at a senior level<sup>1</sup> under supervision of a registered public accountant.
24. With respect to my qualifying experience, I have attached completed evaluation reports, in the required format, from two registered public accounting practitioners with whom I have worked and have accumulated the required number of years of audit and accountancy experience at a senior level. I hereby give authorisation for these persons to be contacted:

\_\_\_\_\_  
 Name Address Telephone No. (Day time) \_\_\_\_\_

\_\_\_\_\_  
 Name Address Telephone No. (Day time) \_\_\_\_\_

<sup>1</sup>Senior level means an applicant who, under the direct supervision of a registered public accountant, has ultimate responsibility for audits:

- co-ordinated and reviewed the audit and attestation of all financial statement components of commercial and/or governmental organisations
- reviewed and approved the financial statements, including disclosure requirements based on prevailing GAAPs for commercial and/or governmental organisations
- reviewed and co-ordinated the preparation of working papers for the approval of the registered public accountant who responsibility for such audits.

<b>CONFIRMATION &amp; DECLARATION</b>
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25. I have read the Public Accountancy Act and the Regulations thereto and hereby apply for a certificate of registration. I am aware that a practising certificate is issued annually, beginning January 1 of each year, for which an annual fee, determined by the Public Accountancy Board is payable.  Yes  No
26. I declare that: I have met the age, ethical, educational and experience requirements and have provided evidence of this in the required manner and format.  Yes  No
27. I have enclosed the amount of \_\_\_\_\_ for application and registration fee.  Yes  No
28. I understand that a false declaration on this form may invalidate any decision(s) related to this application and confirm that the information given in this form is true, accurate and complete.  Yes  No

Date \_\_\_\_\_ Applicant's Signature \_\_\_\_\_

<b>FOR OFFICIAL USE ONLY</b>			
<b>INSTITUTE OF CHARTERED ACCOUNTANT'S OF JAMAICA</b>			
<b>Date of Receipt of Application</b>	<b>ICAJ's Recommendation:</b>  <input type="checkbox"/> Acceptance of Application  <input type="checkbox"/> Refusal of Application	<b>Basis of Decision:</b> Age Requirements Met? <input type="checkbox"/> Yes <input type="checkbox"/> No Ethical Requirements Met? <input type="checkbox"/> Yes <input type="checkbox"/> No Educational Requirements Met? <input type="checkbox"/> Yes <input type="checkbox"/> No Member in Good Standing with Qualifying Body Requirement Met? <input type="checkbox"/> Yes <input type="checkbox"/> No	<b>Date Application Forwarded to PAB:</b>
	<b>Signed by:</b>	<b>Print Name of Signatory:</b>	
<b>PUBLIC ACCOUNTANCY BOARD</b>			
<b>Date of Receipt of Application from ICAJ</b>	<b>Decision:</b> <input type="checkbox"/> Acceptance of Application  <input type="checkbox"/> Refusal of Application	<b>Entry in Register:</b>	<b>Certificate Number:</b>
	<b>Signed by the President</b>	<b>Print Name of Signatory:</b>	

## PUBLIC ACCOUNTANCY BOARD EVALUATION REPORT

### QUALIFYING EXPERIENCE IN SUPPORT OF CERTIFICATION OF REGISTRATION APPLICATION

#### INFORMATION & INSTRUCTIONS

All applicants for a practising certificate must present satisfactory evidence that they have obtained 60 months of qualifying accountancy experience in role/roles, which has/have prepared him/her to provide auditing and accountancy services to the public; 24 months of this experience must have been obtained after admission to membership of the qualifying professional accountancy body. Such experience must be of a diversified nature involving the application of generally accepted accounting principles and generally accepted auditing standards in the practice of public accountancy, at a senior level,<sup>1</sup> under the supervision of a registered public accountant. This form must be completed and signed by a registered public accountant who has supervised the applicant during the time the qualifying experience was being obtained and is able to make an objective evaluation of competencies demonstrated. Applicants are required to have demonstrated 75% or more of the desired competencies to at least a medium level of proficiency. The person who completes this form will be contacted to verify the information provided and a prompt reply is required for this application to be processed. An applicant may/may not be invited to attend an interview with reference to the application for certificate of registration. Please complete written section in print/block letters.

Applicant's Name \_\_\_\_\_

Surname    First    Middle    Title (Mr/Mrs/Miss)

1. I \_\_\_\_\_ am a member of \_\_\_\_\_ and holder of a practising certificate from \_\_\_\_\_ and hereby confirm that the applicant, \_\_\_\_\_, has gained experience of a diversified nature involving the application of generally accepted accounting principles and generally accepted auditing standards in the practice of public accountancy under supervision in my capacity as a sole practitioner or partner/manager in the public accountancy and auditing organisation/ firm noted below.

Name of Public Accountancy Organisation \_\_\_\_\_ Address \_\_\_\_\_

Telephone No. \_\_\_\_\_

2. I have supervised the applicant over the time period \_\_\_\_\_ when his/her level of accounting and auditing duties assigned were of a senior level and his/her job title(s) during this period was/were \_\_\_\_\_

#### LIST OF COMPETENCIES TO BE EVALUATED

	Competencies	Proficiency Level			Evaluator's Signature
		High	Medium	Low	
1.	<b>Personal</b>				
i)	Able to communicate clearly and concisely orally and in writing as well as provide appropriate and timely feedback.				
ii)	Able to listen attentively, interpret information, and respond appropriately				
iii)	Able to work alone productively.				
iv)	Able to work cooperatively and productively as part of a team.				
v)	Able to lead and motivate team members.				
vi)	Able to plan, establish priorities, manage time and work schedule effectively and efficiently.				
vii)	Displays a proactive approach to life, balancing initiative with sound judgement.				
viii)	Able to make good decisions for effective problem solving.				
ix)	Able to identify and implement innovative work solutions.				

<sup>1</sup> Senior level means an applicant who, under the direct supervision of a registered public accountant, has ultimate responsibility for audits:

- co-ordinated and reviewed the audit and attestation of all financial statement components of commercial and/or governmental organisations
- reviewed and approved the financial statements, including disclosure requirements based on prevailing GAAPs for commercial and/or governmental organisations
- reviewed and co-ordinated the preparation of working papers for the approval of the registered public accountant who responsibility for such audits.

LIST OF COMPETENCIES TO BE EVALUATED					
	Competencies	Proficiency Level			Evaluator's Signature
		High	Medium	Low	
2.	<b>Professional Values, Ethics and Attitudes</b>				
i)	Treats self and others respectfully				
ii)	Displays positive and cooperative work attitude				
iii)	Able to establish and maintain interpersonal relationships with courtesy, honesty and integrity				
iv)	Able to protect confidentiality of information and effectively determine when disclosure is authorized or required by law.				
v)	Able to maintain independence and objectivity in professional judgements and client interaction.				
vi)	Displays intellectual honesty with respect to the acquisition, analysis, and transmission of ideas.				
vii)	Does not portray or imply competencies and experience beyond that which is actually possessed.				
viii)	Promotes and markets self/services truthfully and fairly.				
ix)	Does not engage in behaviours that are incompatible with high standards of integrity, objectivity and independence.				
x)	Displays excellent self management skills as reflected in attitudes, utterances and actions.				
xi)	Accepts responsibility willingly for timely discharge of work commitments of high standards.				
xii)	Displays positive and open attitude towards change, and actively participates in implementing new work procedures.				
xiii)	Demonstrate that he /she is fully cognisant of the requirements of the PAB Rules and Recommendations (incorporating inter alia the conditions of the IFAC Code of Ethics)				
3.	<b>Professional</b>				
i)	Able to critically examine ideas/information and analyse, compare and interpret facts and figures				
ii)	Able to present information and ideas effectively and efficiently - formally and informally, orally and in writing				
iii)	Displays good business sense and awareness of local and global economic trends				
iv)	Provides accounting/auditing and other related services in a professional manner				
v)	Manage client and workplace relationships effectively				
vi)	Able to identify, evaluate clients and assume responsibility for accounting, auditing and related services				
vii)	Able to provide excellent client service and handle difficult client situations effectively.				
viii)	Able to utilise available information and communication technology effectively.				
D.	<b>Accounting</b>				
i)	Able to evaluate client's accounting system requirements and makes appropriate recommendations				
ii)	Able to develop and/or evaluate accounting policies, standards and procedures in keeping with IAS/IFRS and related publications of the International Accounting Standards Board and the requirements of the Jamaican Companies Act.				
iii)	Able to develop and/or evaluate organisational financial and non-financial performance measures				
iv)	Able to prepare accounts to meet internal and external requirements and deadlines				

LIST OF COMPETENCIES TO BE EVALUATED					
	Competencies	Proficiency Level			Evaluator's Signature
		High	Medium	Low	
v)	Able to manage the accounting function of an organisation or a professional services practice				
vi)	Able to analyse and critique emerging technologies useful for accounting and performance measurement.				
<b>E.</b>	<b>Auditing</b>				
i)	Has good working knowledge and can evaluate and apply International Standards on Auditing (ISA) and related publications of the International Federation of Accountants (IFAC) and the Jamaican Companies Act.				
ii)	Can evaluate clients' auditing needs to determine the nature and scope of audit engagements				
iii)	Can identify and evaluate risk and business issues in connection with audit engagements				
iv)	Able to plan, manage and control audit work effectively and efficiently.				
v)	Able to record audit work, evaluate evidence and results of analysis				
vi)	Able to draw conclusions concerning the adequacy of the clients' accounting systems as well as whether the financial statements comply with applicable accounting standards				
vii)	Able to prepare and discuss audit reports on whether clients' financial statements give a true and fair view of the organisation's operations and financial position with clients and other stakeholders as required				
viii)	Able to manage audit function in a professional accountancy practice.				

4. I have checked and signed the appropriate sections specified on the list of competencies noted.  Yes  No
5. I have reviewed the application form completed by the applicant and hereby state that to the best of my knowledge and belief the responses included therein are accurate.  Yes  No
6. I confirm that the information given in this form is true, accurate and complete to the best of my knowledge and belief.  Yes  No
7. In my opinion this applicant has acquired 75 % or more of the listed competencies to at least a medium level of proficiency and has thus demonstrated to my satisfaction that he/she has the professional knowledge, professional skills, professional values, ethics and attributes required to competently perform the work of a Registered Public Accountant:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Name and signature of the registered public accountant who both supervised applicant and completed this form:

Print Name \_\_\_\_\_

Signature \_\_\_\_\_ Date Signed \_\_\_\_\_