



Public Accountancy Board

A STATUTORY BODY UNDER THE MINISTRY OF FINANCE AND THE PUBLIC SERVICE

EVALUATION REPORT

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,¹ under the supervision of:

- (a) Two Registrants in the case of a firm with more than one partner. The minimum period of supervision is twenty-four (24) months for each partner.
- (b) One Registrant in the case of a single partner firm. The minimum period of supervision is thirty-six (36) months.

This form must be completed and signed by the Supervisor(s) 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. The Supervisor (Registrant) must have received a satisfactory review from the Senior Practice Reviewer (SPR) under the Practice Monitoring Programme (PMP).

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 a certificate of registration. **Please complete written section in print/block letters.**

QUALIFYING EXPERIENCE IN SUPPORT OF CERTIFICATION OF REGISTRATION APPLICATION

Applicant's Name:

Title:

Surname

First Name

Middle Name

(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 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 organization/firm noted below.

Name of Public Accountancy Organization

Address of Public Accountancy Organization

Telephone Number

2. I have supervised the applicant over the time period _____ when the level of accounting and auditing duties assigned to him/her 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	
A	PERSONAL				
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 schedules 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.				

LIST OF COMPETENCIES TO BE EVALUATED					
	Competencies	Proficiency Level			Evaluator's Signature
		High	Medium	Low	
B	PROFESSIONAL VALUES, ETHICS AND ATTITUDES				
i)	Treats self and others respectfully.				
ii)	Displays a 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)	Demonstrates that he/she is fully cognizant of the requirements of the PAB Rules and Recommendations (incorporating inter alia the conditions of the IFAC Code of Ethics).				

LIST OF COMPETENCIES TO BE EVALUATED					
	Competencies	Proficiency Level			Evaluator's Signature
		High	Medium	Low	
C	PROFESSIONAL				
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)	Manages client and workplace relationships effectively.				
vi)	Able to identify and 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 utilize available information and communication technology effectively.				

LIST OF COMPETENCIES TO BE EVALUATED					
	Competencies	Proficiency Level			Evaluator's Signature
		High	Medium	Low	
D	ACCOUNTING				
i)	Able to evaluate client's accounting system requirements and make(s) 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 organizational financial and non-financial performance measures.				
iv)	Able to prepare accounts to meet internal and external requirements and deadlines.				
v)	Able to manage the accounting function of an organization or a professional services practice.				
vi)	Able to analyse and critique emerging technologies useful for accounting and performance measurement.				

LIST OF COMPETENCIES TO BE EVALUATED					
	Competencies	Proficiency Level			Evaluator's Signature
		High	Medium	Low	
E	AUDITING				
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 organization's operations and financial position with clients and other stakeholders as required				
viii)	Able to manage audit function in a professional accountancy practice.				

3. I have checked and signed the appropriate sections specified on the list of competencies noted.

Yes **No**

4. 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**

5. I confirm that the information given in this form is true, accurate and complete to the best of my knowledge and belief.

Yes **No**

6. 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.

Yes **No**

7. I/my firm have/has received a satisfactory review under the Practice Monitoring Programme.

Yes **No**

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

Print Name:

Signature:

(Signature as an image)

Date Signed

Digital Signature: