FORM E1

Auditor application and annual declaration form for accreditation with the JSE

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| Notes:   1. All information must be emailed to [auditoraccreditation@jse.co.za](mailto:auditoraccreditation.@jse.co.za) 2. Incomplete submissions will be rejected and the review process will only commence once all the necessary information has been provided 3. the “General Information” section of every declaration must be  submitted to the JSE electronically in Word or excel format. |
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GENERAL INFORMATION

Audit firm details

Name of audit firm:

Registration number with regulator:

*(Please include copy of regulators letter confirming registration)*

Company registration number:

CEO:

Tel. no.:

Email:

Website:

Physical Address:

Postal Address:

VAT Reg number:

Name of regulatory or professional body for auditors

Name:

Contact person:

Tel. no:.

Website:

Physical Address:

Postal Address:

Name and contact details of primary contact with JSE

*(This is the information referred to in per paragraph 22.4(j) of the Requirements)*

Head of Risk/ similar senior person*:*

Name:

Position:

Tel. no. (landline and cellphone).::

E-mail:

Senior person responsible for accreditation and general JSE matters*:*

Name:

Position:

Tel. no. (landline and cellphone).::

E-mail:

Senior IFRS adviser:

Name:

External/internal:

(If external, please provide details of when contract was signed and when it expires)

Tel. no (landline and cellphone).

Email:

Physical Address:

Postal Address:

Senior Reporting accountant specialist (if applicable):

Name:

Tel. no (landline and cellphone).:

Email:

Name and contact details of other accounting specialists

*(To provide details for each internal IFRS advisor and reporting accountant specialist)*

Name:

IRBA registration number (if applicable):

(Please include copy of IRBA annual certificate of registration)

Registration/membership number of any other professional body: …………………

Tel. no (landline and cellphone).:

Email:

Name and contact details of individual audit partners involved in JSE audits

*(To provide details for each individual audit partner who has signed an assurance engagement since the last annual declaration was submitted, or in the case of a new registration of at least 3 individual partners who the JSE will consider in terms of paragraph 22.4(f))*

Name:

Regulator registration number:

Tel. no.

Email:

Name of applicant Issuer:

DECLARATION

Declaration by CEO of the audit firm

I hereby declare that [*insert name of audit firm*]:

1. meet all the eligibility criteria applicable to an audit firm and/or individual and have provided the necessary supporting documentation set out in section 22;
2. are subject to a firm-wide independent quality control (ISQC1) inspection performed by the authorised regulatory and/or professional body for auditors

*[Please attach the latest IRBA/ regulator firm inspection decision letter]*;

1. are in good standing with their regulatory and/or professional body;
2. confirm that neither they, audit firm nor, any of the audit firms individuals auditor partners who have signed assurance reports for entities listed or to be listed on the JSE have:

• at any time been removed from an office of trust because of misconduct related to a discharge of that office;

• been convicted, whether in the Republic of South Africa or elsewhere, of theft, fraud, forgery, uttering a forged document, perjury, or any offence involving dishonesty;

• been found guilty of an offence under the FMA;

• been declared by a competent court to be of unsound mind or unable to manage their own affairs; or

• been provisionally sequestrated, entered into a compromise with creditors or been classified as an unrehabilitated insolvent.

[*If a negative statement cannot be made, details must be provided]\*;*

1. have adequate structures, policies, processes, training programmes and expertise in place in order to ensure a high level of competence and compliance with International Standards on Auditing, IFRS and the Listings Requirements and Debt Listings Requirements;
2. have established procedures and taken appropriate steps to ensure that :

* individual auditors, IFRS advisers and if applicable reporting accountant specialists are familiar with the specific audit and financial reporting requirements applicable to applicant issuers, as set out in the Listings Requirements and Debt Listings Requirements;
* its staff are kept up to date in all relevant areas of technical training in order to enable them to maintain the highest level of competence in performing the assurance work of an applicant issuer; and
* individual auditors are only assigned to issuers if they have the relevant experience, competency and capabilities for that specific issuer;

(7) have a JSE accredited IFRS adviser to review financial information of applicant issuers on which the audit firm expresses assurance opinions or provides reporting accountant’s reports, and have consulted with them when deemed necessary;

1. have a JSE accredited reporting accountant specialist who fulfils the role, as set out in paragraph 8.45 of Section 8, if applicable;
2. confirm that neither they nor, any of their accredited internal IFRS advisors or reporting accountant specialist or individual auditors who have signed assurance reports for applicant issuers, were party to any of the matters set out in paragraphs 22.15(f), and 22.21 or, if so, to provide details to the JSE thereof\* and also undertake to notified the JSE, within the specified timeframes, of any of the matters set out in paragraphs 22.15(f) and 22.21 that arise in the future;
3. confirm that the information referred to in paragraph 22.15 (h) has been/will be (in the case of a new application) provided to the relevant audit committees;
4. are aware of and have considered the IFRS matters identified by the JSE proactive monitoring process and/or the FRIP, as set out on the JSE and SAICA websites;
5. are aware of and have considered IRBA and/or SAICA guidance applicable to reporting accountants and auditors of applicant issuers;
6. agree to discharge their responsibilities in terms of this section 22 and to thus assist the JSE in upholding the integrity of the markets operated by the JSE;
7. will not intentionally or recklessly bring the integrity of the markets operated by the JSE into disrepute; and
8. give the JSE permission to obtain and share information and consult with professional bodies to whom it belongs and regulators to whom it is accountable, in matters that are of relevance to the JSE.[[1]](#footnote-1)

Signature:

Name:

Date:

\* if any of these matters exist, the individual is invited to provide a detailed motivation as to why, despite the presence of such matters, they believe that the JSE should accredit them.

1. [↑](#footnote-ref-1)