





**Joint Accounting Bodies**

CPA Australia Ltd, The Institute of Chartered Accountants in Australia & the National Institute of Accountants



Competency Requirements  
for Assurance Practitioners  
of Second Tier Companies  
Limited by Guarantee



## The Joint Accounting Bodies

The major professional accounting bodies in Australia established the Joint Accounting Bodies to speak with a united voice to government bodies, standard setters and regulators on non-competitive matters affecting the profession. The members of the Joint Accounting Bodies are:



CPA Australia Ltd is one of the largest, most recognised and respected accounting bodies in the world, with more than 129,000 members in 110 countries.

Our vision is to position CPA Australia as the global professional accountancy designation for strategic business leaders. Providing value to members is our core business and an ongoing commitment.

Since 1886, we have anticipated and embraced change to better serve the needs of our members and their employers. Through the quality and nature of the services we provide, and our focus on strategy, leadership and international business, CPA Australia can assist existing and future members to realise their potential, achieve their goals, and benefit from the support of one of the largest finance and business networks in the world.

Our relationships and reach with professional accounting bodies from around the globe continues to grow. These partnerships provide CPA Australia with a unique opportunity to advance the interests of members and the profession through collaborative advocacy, knowledge exchange and expanded international networks.

Knowledge drives the modern global economy and is at the heart of what we offer. CPA Australia requires individuals who have attained the CPA qualification to maintain their high standards of knowledge and technical expertise through ongoing certification.

CPA Australia is at the forefront of debate and policy formulation on relevant issues, working with governments and their agencies to ensure that economic and social policies foster an environment that facilitates sustainable economic growth.

For further information about CPA Australia, visit [www.cpaaustralia.com.au](http://www.cpaaustralia.com.au)



**The Institute of  
Chartered Accountants  
in Australia**

The Institute of Chartered Accountants in Australia (the Institute) is the professional body representing Chartered Accountants in Australia. Our reach extends to more than 65,000 of today's and tomorrow's business leaders, representing some 53,000 Chartered Accountants and 12,000 of Australia's best accounting graduates who are currently enrolled in our world-class postgraduate program.

Our members work in diverse roles across commerce and industry, academia, government and public practice throughout Australia and in 110 countries around the world. We aim to lead the profession by delivering visionary thought leadership projects, setting the benchmark for the highest ethical, professional and educational standards, and enhancing and promoting the Chartered Accountants brand.

We also represent the interests of members in government, industry, academia and the general public by actively engaging our membership and local and international bodies on public policy, government legislation and regulatory issues.

The Institute can leverage advantages for its members as a founding member of the Global Accounting Alliance (GAA), an international accounting coalition formed by the world's premier accounting bodies. The GAA has a membership of 788,000 and promotes quality professional services to share information and collaborate on international accounting issues. The Institute is constituted by Royal Charter and was established in 1928.

For further information about the Institute visit [charteredaccountants.com.au](http://charteredaccountants.com.au)



The National Institute of Accountants provides guidance and insight into long-term future planning for its 20,000 members and students in Australia and in more than 50 countries around the world, as well as quality education and career progression pathways for its members and for graduates throughout Australia.

NIA members must meet prescribed standards of education, training and experience while at the same time displaying a high standard of professional ethics. The NIA delivers the expert representation as well as the crucial technical tools and business support members require to excel in their chosen field.

The NIA also provides members with an ongoing program of professional development and education as well as a host of social and business networking opportunities and online discussion forums.

NIA members benefit from the organisation's strong alliances and leadership reaching to the international and national business sectors, State and Federal Governments in Australia as well as the public and private sectors.

Through these networks the NIA provides 'thought leadership' in addressing issues affecting the accounting profession. As a full member of the International Federation of Accountants (IFAC), the NIA is well positioned in its work with national and international standard setters to ensure members are fully represented and fully informed.

For further information about the NIA visit [www.nia.org.au](http://www.nia.org.au)

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## Introduction

Competency refers to the knowledge and skills drawn on in performing tasks in particular work contexts. A competency requirement describes the specific tasks required to competently perform a particular function in such work contexts by reference to performance criteria, environmental factors and individual skills and knowledge entailed by the performance of the tasks.

This document sets out the minimum requirements to be followed by accountants who are not registered company auditors undertaking the reviews of Second Tier Companies Limited by Guarantee (STCLG) in accordance with section 285A of the *Corporations Act 2001*.

Competency is evaluated by assessing whether a person has acquired the necessary knowledge and skills to perform a review of a STCLG. The assurance practitioner must be able to demonstrate to a quality control reviewer or an assessor that they are able to competently perform the STCLG review. Such an assessment will form a part of the quality review process.

Assurance practitioners will need to display their ability to complete the tasks of planning, evidence gathering, evidence evaluation and decision making in five key areas, in the context of a review of a STCLG.

## Application

This document sets out the minimum competency requirements for assurance practitioners of STCLGs. These are mandatory for members of CPA Australia Ltd, the Institute of Chartered Accountants in Australia (the Institute) and the National Institute of Accountants (NIA) who sign review reports for STCLGs. Further, the member must hold a public practice certificate of the professional accounting body of which they are a member. A member engaged to perform a review of STCLG is deemed to be a registered company auditor for the purposes of that engagement, provided the competency requirements are complied with.

The competency requirements are operative for engagements for financial reporting periods commencing on or after 1 July 2010, although earlier adoption is encouraged.

# Background

In 2010 changes were made to the Corporations Act 2001 to introduce a three tier financial reporting framework for companies limited by guarantee. For the second tier, which includes companies with annual revenue less than \$250,000 with Deductible Gift Recipient (DGR) status or companies with annual revenue over \$250,000 but less than \$1 million (with or without DGR status), there is a choice between having an audit or review of the financial statements. In circumstances where the STCLG chooses to have a review, this can be performed by a member of the three professional accounting bodies who complies with both the public practice guidelines of one of the three professional accounting bodies and these competency requirements where they are not a registered company auditor.

Assurance practitioners of STCLGs need to have, and be able to demonstrate, competencies in a number of key areas:

1. Client acceptance and retention
2. Planning
3. Controls evaluation
4. Testing
5. Conclusion

In order to address these areas adequately the assurance practitioner must be familiar with the requirements of Australian Auditing Standards (ASAs) (refer to Appendix 3 for further information), Standards on Review Engagements (ASREs) and ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements*.

Practitioners must also be familiar with, and abide by, the requirements of the pronouncements of the Accounting Professional and Ethical Standards Board (APESB) – such as *APES 110 Code of Ethics for Professional Accountants* and the quality control obligations imposed on firms by *APES 320 Quality Control for Firms*. The requirements of the latter standard with regard to assurance engagements are particularly important. Further, *APES 210 Conformity with Auditing and Assurance Standards* imposes the obligation to utilise the ASAs and ASREs in the conduct of all Australian audit or review engagements.

Working papers are a key element of any engagement and are required by the auditing standards – specifically

*ASA 230 Audit Documentation*, paragraph 8 of which contains the following requirement:

*The auditor shall prepare the audit documentation so as to enable an experienced auditor, having no previous connection with the audit, to understand:*

- (a) The nature, timing, and extent of the audit procedures performed to comply with Auditing Standards and applicable legal and regulatory requirements*
- (b) The results of the audit procedures and the audit evidence obtained*
- (c) Significant matters arising during the audit and the conclusions reached thereon.*

For review engagements, paragraph 95 of *ASRE 2400 Review of a Financial Report Performed by an Assurance Practitioner who is not the Auditor of the Entity* and paragraph 97 of *ASRE 2410 Review of Interim and Other Financial Reports Performed by the Independent Auditor of the Entity* contains the following requirement with respect to working papers:

*The assurance practitioner/auditor shall prepare review documentation that is sufficient and appropriate to provide a basis for the assurance practitioner's/ auditor's<sup>1</sup> conclusion and to provide evidence that the review was performed in accordance with this ASRE/Auditing Standard<sup>2</sup> and applicable legal and regulatory requirements.*

Working papers will also assist in being able to demonstrate competency in the areas mentioned above, as well as engagement quality control, supervision and review, and in the conduct of the engagement generally.

Quality control procedures at both the firm level and at the engagement level are an overarching requirement to the conduct of the engagement to the highest standards.

The balance of this paper deals with the five key assurance areas and the knowledge and skills required for a competent assurance practitioner of a STCLG. The competencies are based on those required for registered company auditors, tailored for application to the review of a STCLG.

The competencies described in this paper are intended as the minimum required for members of the three professional accounting bodies – CPA Australia, the Institute, and the NIA.

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1. The term 'assurance practitioner' is used in ASRE 2400. The term 'auditor' is used in ASRE 2410.

2. The term 'ASRE' is used in ASRE 2400. The term 'Auditing Standard' is used in ASRE 2410.

# Tasks and Sub-tasks

The tasks and sub-tasks set out below are intended to be the minimum competencies required of assurance practitioners of STCLGs. They are not intended to be a substitute for a proper review program, nor for the need for each assurance practitioner of an STCLG to be familiar with the requirements of the ASAs, ASREs, ASQC 1 and professional and ethical standards.

## 1. Client acceptance and retention

| Task                           | Description  |
|--------------------------------|--|
| <b>1.1 Planning</b>            | Identify the criteria for client acceptance/retention decision on a potential/existing assurance engagement.   |
| <b>1.2 Evidence gathering</b>  | Gather evidence related to the client acceptance/retention decision.<br>Gather information about the entity to ensure that the assurance practitioner is able to make an objective assessment regarding assurance practitioner independence, and assess whether the assurance practitioner has the knowledge and skill to undertake the required assurance engagement.   |
| <b>1.3 Evidence evaluation</b> | Evaluate the evidence related to the client acceptance / retention decision.<br>Evaluate the information and document any difficulties which may be encountered in the assurance engagement and their potential resolution.<br>This information will include: <ul style="list-style-type: none"><li>• Any identified independence issues and how they may be mitigated</li><li>• Whether the financial reporting framework to be applied is acceptable</li><li>• The steps the assurance practitioner has taken to ensure they have the skills to address complex issues which may exist</li></ul> |
| <b>1.4 Decision making</b>     | Decide whether to accept or reject a particular assurance engagement.<br>Make an objective decision regarding the appropriateness of accepting an appointment giving appropriate regard to any independence matters, potential risks, and the assurance practitioner's skills and knowledge.   |

### Knowledge requirements

The assurance practitioner must display knowledge of:

- Ethical requirements (especially independence)
- Financial review requirements
- Terms of assurance engagements.

The concept of professional independence is fundamental to compliance with the principles of integrity and objectivity, which are consistent with objective and impartial judgement. Assurance practitioners of STCLGs are required to be independent of their clients both in appearance and of mind. Where an assurance practitioner is unable to satisfy the independence requirements in respect of an assurance engagement, the engagement should be declined. Assurance practitioners need also to be mindful of independence issues arising during the conduct of the engagement. If the latter arises care needs to be taken to either implement appropriate safeguards, or ultimately resign from the engagement if no safeguards are appropriate.

The assurance practitioner will need to be particularly aware of the advocacy threat created where he or she has provided advice in connection with a transaction, and the self-review threat, created where he or she is essentially reviewing his or her own work, and decline the engagement where independence is impaired, or perceived to be impaired.

## 2. Planning

| Task                    | Description   |
|-------------------------|---|
| 2.1 Planning            | Identify the objectives of the engagement and any risks to be addressed.  |
| 2.2 Evidence gathering  | Gather evidence relevant to the development of the plan.<br>This evidence includes financial statements, minutes and other relevant supporting documents.                             |
| 2.3 Evidence evaluation | Evaluate the evidence having regard to significant risks.   |
| 2.4 Decision making     | Determine an appropriate materiality level.<br>Determine the types of review procedures to be performed based on the knowledge gained and the risks identified.<br>Document the plan. |

### Knowledge requirements

The assurance practitioner must display knowledge of the requirements of *ASRE 2400* or *ASRE 2410*, including:

- Understanding the entity and its environment, including internal control, to identify the types of potential material misstatements
- Consideration that the financial statements may be materially misstated due to fraud
- Materiality
- Enquiries, analytical and other review procedures.

The plan must be tailored to suit the review being undertaken.

## 3. Controls Evaluation

| Task                    | Description  |
|-------------------------|--|
| 3.1 Planning            | Understand the internal control environment to assist in determining the procedures to be performed. |
| 3.2 Evidence gathering  | Obtain responses from enquiries and other procedures about the internal control environment.         |
| 3.3 Evidence evaluation | Evaluate the information obtained, including consideration of any control deficiencies.              |
| 3.4 Decision making     | From the evaluations made, consider the extent and nature of testing to be performed.                |

### Knowledge requirements

The assurance practitioner must display knowledge of the requirements of *ASRE 2400* or *ASRE 2410* regarding an understanding of the internal control environment.

## 4. Testing

| Task                    | Description  |
|-------------------------|--|
| 4.1 Planning            | Identify the enquiries, analytical and other review procedures to be performed to provide a basis of reporting whether anything has come to the attention of the assurance practitioner that the financial statements are not materially prepared in accordance with the relevant financial reporting framework. |
| 4.2 Evidence gathering  | Obtain responses from enquiries of relevant personnel and perform the analytical and other review procedures identified.<br>Obtain evidence that the financial statements agree or reconcile with the underlying accounting records.   |
| 4.3 Evidence evaluation | Document the results of work performed and conclude on the findings.<br>Conclusions must be supported by appropriate audit documentation.  |
| 4.4 Decision making     | Consider whether any further procedures are required.  |

### Knowledge requirements

Understand the different procedures that can be performed in order to meet certain objectives.

The assurance practitioner must create and retain working papers sufficient to enable a peer who has had no previous involvement with the engagement to gain an understanding of the work performed and the conclusion reached.

## 5. Conclusion

| Task                    | Description   |
|-------------------------|---|
| 5.1 Planning            | Identify the nature, timing and extent of review procedures necessary to form a conclusion on the financial statements. |
| 5.2 Evidence gathering  | Prepare a summary of the review findings relating to the financial statements.  |
| 5.3 Evidence evaluation | Determine the conclusion on the financial statements using the information gathered during the review.                  |
| 5.4 Decision making     | Determine the appropriate form of review report on the financial statements.  |

### Knowledge requirements

The assurance practitioner must document and be able to demonstrate the procedures performed in order to conclude on the financial statements.



# Appendices

## Appendix 1: Professional Standards

A member undertaking a review of a STCLG as required by the Corporations Act must meet the following requirements:

- Hold a practicing certificate issued by the professional accounting body of which they are a member – CPA Australia Ltd, the Institute of Chartered Accountants in Australia, or the National Institute of Accountants
- Have appropriate Professional Indemnity Cover
- Continuing Professional Development as set out in appendix 2
- Ensure that those who undertake work on their behalf have appropriate knowledge and experience, and are properly supervised in the conduct of the review.

## Appendix 2: Minimum Continuing Professional Development Standard

Initial requirement – all members who are not registered company auditors must complete, or have previously completed, a training course which includes reviews of financial statements offered by one of the professional accounting bodies, or recognised by the body, prior to commencing STCLG reviews.

Ongoing requirements – all members who are not registered company auditors who perform reviews of STCLGs must complete at least 30 hours of relevant professional development activity in each rolling three-year period, comprising any combination of courses on reviewing or auditing financial statements and financial accounting training.

Before undertaking courses provided by other than the professional accounting bodies, members are encouraged to contact their respective professional accounting body to determine whether the course is (courses are) recognised under the body's continuing professional development guidelines.

## Appendix 3: Standards of Particular Importance

### Auditing Standards

A general knowledge and understanding of the auditing standards is important, even when performing a review engagement, as some of the requirements and guidance in the auditing standards may be referred to in order to assist in certain aspects of the review engagement. The key auditing standards that assurance practitioners should have an understanding of are:

- **ASQC 1 Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements** – requires a firm to establish and maintain a system of quality control.
- **ASA 101 Preamble to Australian Auditing Standards** – sets out how audit and review standards should be understood, interpreted and applied.
- **ASA 102 Compliance with Ethical Requirements when Performing Audits, Reviews and Other Assurance Engagements** – requires compliance with ethical requirements.
- **ASA 210 Agreeing the Terms of Audit Engagements** – requires the auditor to issue an engagement letter setting out the terms of the engagement. The engagement letter may cover a period greater than one year. However the standard sets out when this is inappropriate.
- **ASA 220 Quality Control for an Audit of a Financial Report and Other Historical Financial Information** – requires quality control procedures that are applicable to the individual audit engagement.
- **ASA 230 Audit Documentation** – requires the auditor to prepare work papers which support the audit conclusion. This includes work programs which address financial and compliance sections of the audit as well as work papers which address the findings of the audit, including how the financial statement assertions have been addressed.
- **ASA 240 The Auditor’s Responsibilities Relating to Fraud in an Audit of a Financial Report** – requires the auditor to specifically address the risk of material misstatements in the financial report due to fraud.
- **ASA 250 Consideration of Laws and Regulations in an Audit of a Financial Report** – requires the auditor to consider laws and regulations when conducting an audit of a financial report.
- **ASA 260 Communication with Those Charged with Governance** – requires the auditor to communicate audit matters of governance matters with those charged with governance.
- **ASA 300 Planning an Audit of a Financial Report** – requires the auditor to plan the audit in order to perform the engagement effectively.
- **ASA 315 Identifying and Assessing the Risks of Material Misstatement through Understanding the Entity and Its Environment** – requires the auditor to obtain an understanding of the entity and its environment, including its internal control, sufficient to identify and assess the risks of material misstatement of the financial report whether due to fraud or error, and sufficient to design and perform further audit procedures.
- **ASA 320 Materiality in Planning and Performing an Audit** – requires the auditor to consider materiality and its relationship with audit risk.
- **ASA 330 The Auditor’s Responses to Assessed Risks** – requires the auditor to reduce audit risk to an acceptably low level by determining overall responses to assessed risks and designing and performing further audit procedures to respond to risks at the assertion level.
- **ASA 450 Evaluation of Misstatements Identified during the Audit** – requires the auditor to evaluate the effect of misstatements on the audit, including communicating and correcting misstatements.
- **ASA 500 Audit Evidence** – requires the auditor to obtain sufficient appropriate audit evidence to be able to draw reasonable conclusions on which to base their opinion.
- **ASA 501 Audit Evidence – Specific Considerations for Inventory and Segment Information** – requires the auditor to obtain sufficient appropriate audit evidence in relation to inventory and segment information to be able to draw reasonable conclusions on which to base their opinion.
- **ASA 502 Audit Evidence – Specific Considerations for Litigation and Claims** – requires the auditor to obtain sufficient appropriate audit evidence in relation to litigation and claims to be able to draw reasonable conclusions on which to base their opinion.
- **ASA 520 Analytical Procedures** – requires the auditor to apply analytical procedures as risk assessment procedures.

- **ASA 530 Audit Sampling** – requires the auditor to determine appropriate means for selecting items for testing so as to gather sufficient appropriate audit evidence to meet the objectives of the audit procedures.
- **ASA 540 Auditing Accounting Estimates, Including Fair Value Accounting Estimates, and Related Disclosures** – requires the auditor to obtain sufficient appropriate audit evidence that estimates and fair value measurements (and related disclosures) are in accordance with the entity’s financial reporting framework.
- **ASA 550 Related Parties** – requires the auditor to obtain sufficient appropriate audit evidence about related party relationships.
- **ASA 560 Subsequent Events** – requires the auditor to consider the effect of subsequent events on the financial report and on the auditor’s report.
- **ASA 570 Going Concern** – requires the auditor to assess whether the use of the going concern assumption is appropriate.
- **ASA 580 Written Representations** – requires the auditor to seek management representations in relation to the preparation of the accounts, internal controls and compliance matters such as record retention.

### Review Standards

Assurance practitioners performing a review of a STCLG must apply *ASRE 2415 Review of a Financial Report – Company Limited by Guarantee*, which prescribes the use of either *ASRE 2400* or *ASRE 2410*, depending upon whether the assurance practitioner was also the auditor of the company.

### Accounting Professional and Ethical Standards

Assurance practitioners of STCLGs who are members of the three professional accounting bodies need to comply with the relevant standards issued by the Accounting Professional and Ethical Standards Board, which currently include:

- **APES 110 – Code of Ethics for Professional Accountants.** While all sections of the Code are important, Section 290 ‘Independence – Assurance Engagements’ is particularly significant.
- **APES 210 – Conformity with Auditing and Assurance Standards**
- **APES 320 – Quality Control for Firms**

## Appendix 4: Knowledge Requirements

In order to perform the review of a STCLG an assurance practitioner must meet some key knowledge requirements:

### Financial Statements

#### Accounting

- An understanding of the Australian Accounting Standards issued by the Australian Accounting Standards Board
- Skills to prepare journals to correct misstatements

These skills are developed when obtaining an accounting degree and when obtaining the professional qualification. Where it is has been a number of years since obtaining the qualification the assurance practitioner should consider undertaking a refresher in the topic.

#### Assurance

- An understanding of the applicable audit and assurance standards as outlined in Appendix 3.

These skills are developed when obtaining an accounting degree and obtaining the professional qualification. The assurance practitioner should ensure that their knowledge and skills are current.

## Contact details

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