



**PART 2: PARTICULARS OF PARTNERS**

- 2.1 Number of Partners: .....
- 2.2 Names of Partners, Qualifications and their Registration Status with NBAA
  - 2.2.1 .....
  - 2.2.2 .....
  - 2.2.3 .....
  - 2.2.4 .....
  - 2.2.5 .....

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**PART 3: PARTICULARS OF KEY EMPLOYEES**

- 3.1 Number of Key Employees:
  - (a) Local .....
  - (b) Foreigners .....
- 3.2 Attach Names and Qualifications of each key employee

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**PART 4: PROFESSIONAL INFORMATION**

An applicant for registration of an Audit Firm must comply with the following conditions:

- 2.1 I certify that I will be mindful of my potential liability in respect of claims for breach of professional duty and, if appropriate will obtain adequate Professional indemnity cover
- 2.2 I certify that I have made arrangements for the continuity of the practice in the event of my death or incapacity:
  - (a) In the partnership agreement
  - (b) By entering into an agreement with the following firm of Practicing Accountant/Auditor

(Please give full name, qualifications and address of person/firm responsible.)

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

- 2.3 I certify that I will undertake to fulfill Sec. 2.1 and 2.2 above before commencement for my practice.

- 2.4 I have carefully read the new NBAA Bye-Laws governing conditions and procedures to practice by all registered Certified Public Accountants in Public Practice.
- 2.5 I acknowledge my duty, to the public to ensure that the quality of my knowledge and service is maintained after qualification. I Continuing Professional Development Programs and recommended by the Board from time to time.
- 2.6 Our Audit Firm has a standing Quality Audit Review Scheme/will require to be incorporated into a Quality Audit Review Scheme initiated by NBAA\*. (*\*delete whichever is appropriate*)

**PART 5: DECLARATION**

We, the undersigned, certify that to the best of our knowledge and belief, the information above are true and correct and we are ready to take responsibility for the information provided to the board regarding the application for registration of our firm.

S/N	NAME	NBAA REGISTRATION NUMBER	SIGNATURE	DATE
1				
2				
3				
4				
5				

FOR OFFICIAL USE

1. Date Application received: .....
2. Registration Fees received: ..... Receipt No.: .....
3. Annual Subscription Fees received shs. .... Receipt No.: .....
4. Documentary evidence attached to the application consist of .....  
.....
5. Executive Director's comments: .....  
.....  
.....  
.....  
.....  
.....

## **EXPLANATORY NOTES**

### **1.0 PARTNERSHIPS IN PRACTICE**

1.1 Pursuant to Section 4(f) of the NBAA Act members engaged in public practice under the name and style of a particular firm must register that firm with the Board for purposes of practicing in Tanzania.

1.2 It is a contravention of the Code of Ethics for a registered member to go into partnership with un-registered members.

### **2.0 DESCRIPTION OF PRACTISING FIRMS**

A Firm of registered members in Public Practice that has duly been registered with the Board will be entitled to describe itself as “*Certified Public Accountants*”.

### **3.0 ANNUAL AUDIT FIRM FEES**

A Firm registered by the Board in public practice shall be required to pay an annual fee as shall be prescribed by the Board from time to time.

### **4.0 DE-REGISTRATION OF PRACTISING FIRMS**

Registration of a practicing firm shall cease on the occurrence of any of the following:

4.1 Where the firm is involved in and convicted in a court of law for criminal offence.

4.2 Where the actions of the firm’s partners constitute breach of professional conduct and ethics.

4.3 Death or significant period of absence of a registered partner in the firm.

4.4 Failure to pay the firm’s Annual Firm’s Fees on the due date.

4.5 Failure to comply with Accounting or Auditing Standards and Guidelines issued by NBAA, IFAC or IASC as amended from time to time.

4.6 Failure to keep proper books of accounts as required by law and to pay the necessary tax to the Government.

4.7 Failure to maintain Quality Audit work for its clients.

4.8 Failure of the Partners to participate in CPD programmes.

5.0 Please enclose copy of your latest business license. Original certificates should not be posted but delivered personally to the Executive Director for Certification.

6.0 Please attach copies of the current “Certificate of Practice” issued to the Partners.

- 7.0 This Application is renewable each time the Partnership changes, e.g. due to death or dismissal or admission of a new partner(s).
- 8.0 The partnership is obliged to be subjected to Audit Quality Review by NBAA as and when the Board shall determine.