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**Change request in Form A**

(Regulation 4 of The Audit Oversight Board (Operations) Regulations, 2018)

**PART A**

**Details of Sole Proprietor/Audit Partners:**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Note | Sr. No. | Name(s) of Audit1 Partners | CNIC | Address  Email  Cell no.  (for each partner) | ICAP Registration number | Date of Enrolment as member ICAP | Type of membership (FCA or ACA) |
| Write details as per previous Form A (which need to be updated) or leave blank if there is no change in the column |  |  |  |  |  |  |  |
| Write “updated/changed” details in the column |  |  |  |  |  |  |  |
| Rationale of change and its supporting attachment |  |  |  |  |  |  |  |

**PART B**

**Details of audit firm:**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Note | Name of the audit firm | Authorized Partner | Address:\_\_  Postal: \_\_  Email: \_\_  Web: \_\_  Phone: \_\_  Fax: \_\_ | Addresses of all branches, if any | Any ongoing partnership dispute sub judice  Y/N (detail) |
| Write details as per previous Form A (which need to be updated) or leave blank if there is no change in the column |  |  |  |  |  |
| Write “updated/changed” details in the column |  |  |  |  |  |
| Rationale of change and its supporting attachment |  |  |  |  |  |

**PART C**

**Other information**

1. **Audit engagements’ data**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Note | Sr. No. | Name(s) of Audit Partners | Current directorships, other honorary/ representative positions, held in a public interest company during the last calendar year by an audit partner, if any | List of audit clients which are public interest companies2  (Attach list if required) | | |
| Incorporation/  Registration ID | Name of public interest company | Any other relevant information |
| Write details as per previous Form A (which need to be updated) or leave blank if there is no change in the column |  |  |  |  |  |  |
| Write “updated/changed” details in the column |  |  |  |  |  |  |
| Rationale of change and its supporting attachment |  |  |  |  |  |  |

**Declaration:** I hereby confirm that all the above-mentioned audit partners are duly enrolled/added in the ICAP list/directory.

**2. Other details of audit firm including complete details and information**

|  |  |  |  |
| --- | --- | --- | --- |
| Note | Information about international associations, affiliations of the audit firm and registration details with any foreign audit regulator, if any | Any reprimand, penalty, restriction, suspension, bar, warning or otherwise sanction issued to audit firm or its audit partner by any regulator, professional organization, government agency, or court because of your professional conduct or activities in the last ten years | Any conviction by a court3 of an offence involving fraud of the audit firm or its audit partners within last ten years from the date of submission of Form A |
| Write details as per previous Form A (which need to be updated) or leave blank if there is no change in the column |  |  |  |
| Write “updated/changed” details in the column |  |  |  |
| Rationale of change and its supporting attachment |  |  |  |

**3. Professional conduct statement**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Sr. No. | Description | Yes/No  (If Yes, provide complete details and information) | Write details as per previous Form A (which need to be updated) or leave blank if there is no change in the column | Write “updated/changed” details in the column | Rationale of change and its supporting attachment |
| 1. | Has your Firm or any of its audit partner been the subject of any inquiry and/or investigation (internal or external) in which your professional conduct or activities were questioned in the last ten years? |  |  |  |  |
| 2. | Has your Firm or any of its audit partner been the subject of, or a defendant or respondent in, any litigation, arbitration, or other action or proceeding in which your professional conduct or activities were questioned in the last ten years? |  |  |  |  |

1. Include details of all audit partners including current and ex-partners, who have signed an audit report for any entity ,whether public interest company or not, during the two preceding calendar years or who intend to carry out an audit of any entity, whether public interest company or not, in the current calendar year.

2. Audit engagements of public interest companies for which the audit firm signed audit reports during the two preceding calendar years.

3. For the purposes of this Schedule, Court shall have the same meaning as defined in the Companies Act, 2017.

Attach copies of reprimands/penalties received by audit partner(s), if any.

**Declaration:** The above information in Part A, B and C is updated, correct and true to the best of my knowledge and belief and it is being submitted after due authorization.

Authorized partner’s name:

Signature & firm’s stamp: Date: