

SECTION D – CERTIFICATE OF ACCREDITED SUPERVISING PRINCIPAL

“Accredited Supervising Principal” means a member engaged in audit practice who holds a valid Auditing Certificate issued by ICATT or a member body of IFAC approved by Council and who provides supervision over the professional work and development of applicants for an Auditing Certificate.

ACCREDITED SUPERVISOR DETAILS

I, \_\_\_\_\_, an Auditor and member in good standing of the Institute of Chartered Accountants of  
(Name of Other Institute)  
Trinidad and Tobago of \_\_\_\_\_ hereby certify that:  
(Registered name and address of firm)

- (a) throughout the period shown I:
- (i) held a valid Auditing Certificate prior to January 1st, 2018 and
  - (ii) engaged in full time public practice either in Trinidad and Tobago or elsewhere as my main occupation

(b) \_\_\_\_\_  
(Full Name of Applicant)

(i) Who is a member of ICATT was employed under my supervision from  
\_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_ to \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_

And, in my opinion, acquired during that period experience which may be counted as approved practical experience to qualify for the award of an Auditing Certificate.

Signature of Accredited Supervising Principal \_\_\_\_\_ Date (dd/mm/yyyy): \_\_\_\_/\_\_\_\_/\_\_\_\_

SECTION E – REPORT COMPLETED BY THE ACCREDITED SUPERVISING PRINCIPAL  
OF WORK PERFORMED BY THE APPLICANT DURING THE PERIOD OF SUPERVISION

Name of firm: \_\_\_\_\_  
ICATT No. \_\_\_\_\_ or Firm’s Registration No. \_\_\_\_\_ Date of Issue: \_\_\_\_\_  
Present address: \_\_\_\_\_  
Contact number(s): \_\_\_\_\_ Email address: \_\_\_\_\_

I, \_\_\_\_\_, am a member and holder of an Auditing Certificate from the Institute of Chartered Accountants of  
Trinidad and Tobago and hereby confirm that the applicant \_\_\_\_\_ has been under my supervision for a period of at least 3,000  
audit hours during the period \_\_\_\_\_ to \_\_\_\_\_ in my capacity as a (sole practitioner/partner/director/manager in public practice). In my opinion, the  
applicant has gained sufficient experience involving the application of International Auditing and Accounting Standards.

LIST OF COMPETENCIES TO BE EVALUATED					
	COMPETENCIES	PROFICIENCY LEVEL			ACCREDITED SUPERVISING PRINCIPAL'S SIGNATURE
		HIGH	MEDIUM	LOW	
1.	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 schedule 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				
2.	PROFESSIONAL VALUES, ETHICS AND ATTITUDES				
i)	Treats self and others respectfully				
ii)	Displays 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.				

LIST OF COMPETENCIES TO BE EVALUATED					
	COMPETENCIES	PROFICIENCY LEVEL			ACCREDITED SUPERVISING PRINCIPAL'S SIGNATURE
		HIGH	MEDIUM	LOW	
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)	Demonstrate that he /she is fully cognisant of the requirements of the IFAC Code of Ethics.				
3.	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 and other related services in a professional manner				
v)	Manages client and workplace relationships effectively				
vi)	Able to identify, evaluate clients and assume responsibility for accounting and related services				
vii)	Able to provide excellent client service and handle difficult client situations effectively				
viii)	Able to utilise available information and communication technology effectively				
4.	ACCOUNTING				
i)	Able to evaluate client's accounting system requirements and makes 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				
iii)	Able to develop and/or evaluate organisational, financial and non-financial performance measures				
iv)	Able to prepare financial statements to meet internal and external requirements and deadlines				
v)	Able to manage the accounting function of an organisation or a professional services practice				
vi)	Able to analyse and critique emerging technologies useful for accounting and performance measurement.				
5.	AUDITING				
i)	Has good working knowledge and can evaluate and apply International Standards on Auditing (ISAs) and related publications of the International Federation of Accountants (IFAC).				
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)	Can plan, manage and control audit work effectively and efficiently				
v)	Can record audit work, evaluate evidence and results of analysis				
vi)	Is able draw conclusions concerning the adequacy of the clients' accounting systems as well as whether the financial statements comply with applicable accounting standards				
vii)	Can prepare and discuss audit reports on whether clients' financial statements give a true and fair view of the organisation's operations and financial position with clients and other stakeholders as required				
viii)	Can manage audit function in a professional accountancy practice				

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

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- 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.

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

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- In my opinion, this applicant has:

Demonstrated to my satisfaction that he/she has the professional knowledge, professional skills, professional values, ethics and attributes required to competently perform the work.

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- Should be granted an Auditing Certificate to work on the following industry sectors. (Tick all that apply)

All Audits

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Public Interest Entities (PIEs)

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Non-Public Interest Entities (Non-PIEs)

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