

## **FORM 5 REGISTRATION GUIDE**

### **INTRODUCTION**

A firm shall not knowingly consent to be appointed, and shall not knowingly act, as auditor for any company and shall not prepare, for or on behalf of a company, any report required by this Act to be prepared by an approved company auditor unless:-

- ❖ All the partners of the firm resident in Malaysia are approved company auditors.
- ❖ No partner is disqualified under subsection 9(1)(b), (c) or (d) from acting as the auditor of the company

*(Refer to Section 9 of the Companies Act 1965)*

**The responsibility** of an auditor is to ensure the Form 5 be submitted to the Companies Commission of Malaysia (SSM) upon the registration of a new audit firm and during any changes of the information of the audit firm. For this purpose, please ensure:-

- ❖ The format of Form 5 as specified in Schedule 2, Companies Regulations 1966 is being used; and
- ❖ Rules 6(1), (2), (3), 6A and 8A Companies Regulations 1966 are complied.

### **PROCEDURE TO REGISTER A NEW AUDIT FIRM**

- ❖ Fill up Form 5 completely with the column of audit firm number to be leaved blank.

- ❖ A completed Form 5 has to be submitted to SSM along with the supporting documents as follows :-
  - A copy of the approval letter from the Malaysian Institute of Accountants with regards to the **approved audit firm name**;
  - A copy of approval letter from Ministry of Finance with regards to the approved auditors' license; or
  - A copy of the auditors' license (Form 4 that was granted from Ministry of Finance).
- ❖ A registration fee of RM500.00; and
- ❖ A copy of certified true copy of Form 5 for RM5.00
- ❖ Payment shall be made by cash, money order, postal order or bank draft.
- ❖ Money order, postal order or bank draft payments shall be made under the name of '**Suruhanjaya Syarikat Malaysia**'.

### **PROCEDURE TO UPDATE INFORMATION CHANGES IN AUDIT FIRMS**

In line with Regulation 8A(4) Companies Regulations 1966, every changes in the audit firms shall be notified to SSM by lodging the Form 5 to SSM within one (1) month from the date of changes.

For this purpose, the effective date of changes shall be put into the above mentioned Form 5.

No charge incurred for submitting the Form 5 for the purpose of changing the information in the audit firms.

## **GENERAL INFORMATION**

The Form 5 must be attached together with 2 copies of covering letter and submitted to the counter at 13<sup>th</sup> Floor, Putra Place (please find format of covering letter at SSM's website <http://ssm.com.my> or at the notice board of 13<sup>th</sup> floor, Putra Place)

Audit firms which located outside of Klang Valley can submit the Form 5 and other supporting documents through any SSM branches or send to the address below:-

Compliance Division  
Companies Commission of Malaysia  
Level 11, Putra Place  
100 Jalan Putra  
50622, Kuala Lumpur.  
For attention : Auditors Monitoring Unit

Any enquiries regarding the registration and updating informations of audit firms please contact:-

Telephone : 03-4047 6249 / 03-4047 6260

Fax no. : 03-4047 6311

## SAMPLE AND GUIDELINE TO FILL IN FORM 5

### FORM 5

COMPANIES ACT 1965  
SECTION 9(4)(a)

Firm No.

To be filled by the Registrar upon the first submission

### RETURN OF PARTNERS OF FIRM OF AUDITORS

Name of Firm :

Firm's name as approved by MIA

Address of Firm :

Firm's main address

Date Commencement of Business :

Business commencement date

Branch Address :

Branch address (if any)

The full names and addresses of all the partners of the firm with relevant dates are:-

Full Name	Residential Address	Qualification	Approval No. and Dates	Changes & Relevant Dates
<b>Name of owner and partners</b>	<b>Owner's and partners' address</b>		<b>MOF approval number</b>	<b>Incurrance date for changes of informations or detials</b>

Dated this :

Form 5 preparation date

Signature of owner or any one of partner. Please state the signatory's name

.....  
PARTNER'S SIGNATURE

Lodged by :

Name, address, fax number and phone number of firm who lodged the document