

Criteria for registering as a Member In Public Practice (MIPP)

- Older than 21 years of age;
- Be ordinarily resident in Namibia;
- Has passed any of the final professional examinations recognized by the PAAB:
 1. The Association of Chartered Certified Accountants level P7; or
 2. PAAB Professional Practice Examination; or
 3. SAICA / ICAN Assessment of Professional Competence;
- Has served under articles of clerkship for the prescribed period at a PAAB accredited training office;
- Be a member in good standing of a professional body in Namibia recognized by the PAAB;
- Has completed the Audit Development Program to the satisfaction of the PAAB if required; and
- Possesses a certificate of compliance with Continued Professional Development requirements of the professional body and as evidenced by means of an appropriate good standing certificate from the professional body.

Criteria for registering as a Member Not In Public Practice (MNIPP)

- Not be less than 21 years of age (provide certified copies of any of the following documents: Identity Document, passport, birth certificate)
- Be ordinarily resident in Namibia (provide certified copies of any of the following documents: Namibian Identity Document, Domicile, Permanent Residence, Work Permit, Work Visa)
- Have passed the examinations recognised by the PAAB as set out in section 2 (c)
- Have served under articles of clerkship for the prescribed period at a PAAB registered audit practice and such articles have been approved by the PAAB of Namibia as completed and competent (provide confirmation of discharge of training contract letter from the PAAB)
- Be a member in good standing of a professional body in Namibia recognised by the PAAB. (provide certificate of membership and good standing certificate not older than one year from the date of application)
- Possess a certificate of compliance with Continued Professional Development requirements of the professional body and as evidenced by means of an appropriate good standing certificate from the professional body.

Criteria for non-Namibians to register as MIPP

- Be ordinarily resident in Namibia (provide certified copies of any of the following documents: Namibian Identity Document, Domicile, Permanent Residence, Work Visa) and
- Be a member in good standing of a PAAB recognised Namibian professional institute and
- Be a practicing member of a professional accounting and auditing body in a foreign country, entitled by law to perform the attest function in that foreign country, which has recognition agreements with the PAAB recognised Namibian professional accounting and auditing body. (provide certified copies of the membership certificates and recognition agreements) and
- Possess a certificate of good standing, from the local and foreign professional body referred to in Section 4 (b) and (c), which is not older than one year from the date of issue of the certificate of good standing. (Provide certified copies of the certificate of good standing) and
- Have performed, to the satisfaction of the PAAB, not less than three years' relevant practical training and experience in auditing in the office of a practicing accountant and auditor who is a member of an organised professional body providing the attest function governed by a

regulator in countries other than Namibia. (Provide certified copies of such training requirements) and

- Have completed an Audit Development Program or equivalent prescribed by the regulator referred to in 3 (e) and
- Complete additional examinations on Namibian legislation as the PAAB may deem is appropriate or
- Complete the following as required at the discretion of the PAAB, where the applicant does not meet the requirements of section 3 (b) to 3 (f) or where the applicant has not performed the attest function for more than three years preceding the date of the application:
 - a. the recognised examinations, as contemplated under section 2 (c) and /or
 - b. the articles of clerkship as considered under section 2 (d) and /or
 - c. the Audit Development Program as considered under section 2(f)