

Audit Firms Registration & Renewal Portal AFRREP v1.0

User Guide



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24/07/2017

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Chapter 1

1.0 Introduction to AFRREP

1.1 Brief Overview

Audit Firm Registration and Renewal Portal (AFRREP) is designed to enable audit firms register as an accredited audit firm for the production of a list of external auditors that can be engaged by Parastatals, Agencies and Commissions (PACs).

AFRREP enables external auditors to register their firm(s) online without the need to physically visit Audit House in Abuja. The application is hosted on OAuGF server and can be accessed through the Internet from anywhere around the world.

AFRREP is a secured portal for registration of new audit firm and for online payment through the Remita payment platform incorporated into AFRREP to accept payments either by Credit Cards (ATM Cards) or Bank deposit.

An account is created on the portal for the registered firm once registration is successful. Registered firms can login into their account on the portal using credentials provided during registration and can view their subscription status, subscription history and can also renew their annual subscription from within their account. Therefore, **only registered firms can renew** their subscription as renewal service is accessible only from within the firm's account on the portal.

The essence of registering and or renewing subscription with the Office of the Auditor-General for the Federation is for a firm to be listed among credible and certified audit firms that can audit Government PACs. All registered firms are expected to renew their subscription annually on or before 31st of March of every year. Failure to renew subscription will cause such firms to be removed from the list of credible audit firms pending when renewal is done.

For the renewal to be successful, debt incurred by failing to renew in the previous year(s) must be paid.

The list of credible firms will be updated regularly and published on OAuGF official website at www.oaugf.ng

AFRREP is designed to be user friendly and adequately enhanced with an attractive Graphical User Interface. It requires very minute computer knowledge from the users as there are icons and links displayed conspicuously to give hints to users on how to access the resource they desire, thereby making it very easy to use.

The Audit Firm Registration and Renewal Portal can be accessed through www.afrrep.oaugf.ng or www.oaugf.ng/afrrrep

Chapter 2

2.0. Portal Home Page, Registration and Renewal

2.1. Description and Features on Home Page

The AFRREP portal can be accessed via the following:

1. From oaugf.ng website under the 'Firms Registration/Renewal' menu or
2. By visiting www.afrrep.oaugf.ng or www.oaugf.ng/afrrep



Figure 1: AFRREP Home-page

Accessing the portal through any of the above methods will take the user to the landing page/Home-page (Figure 1 above).

At the top right corner of the Home page is the current date and at the bottom of the page are links to recover forgotten password, forgotten username, Frequently Asked Questions (FAQ), Terms & Conditions and Privacy Policy.

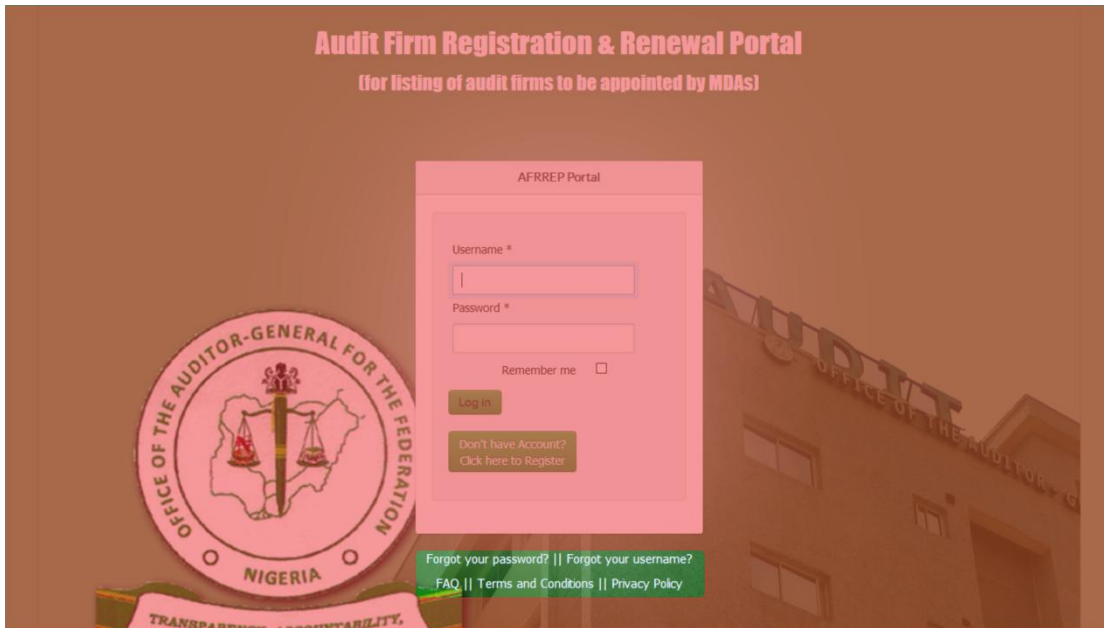


Figure 2 Links on AFRREP Home page

2.2. Registration Process

Registration can be done on the portal either by clicking the link titled “Don’t have account? Click here to Register” or by clicking on the “Register” link under “Firms Registration/Renewal” menu on www.oaugf.ng. Either way, the user will be redirected to the “Registration Page” which is the first stage of user registration.

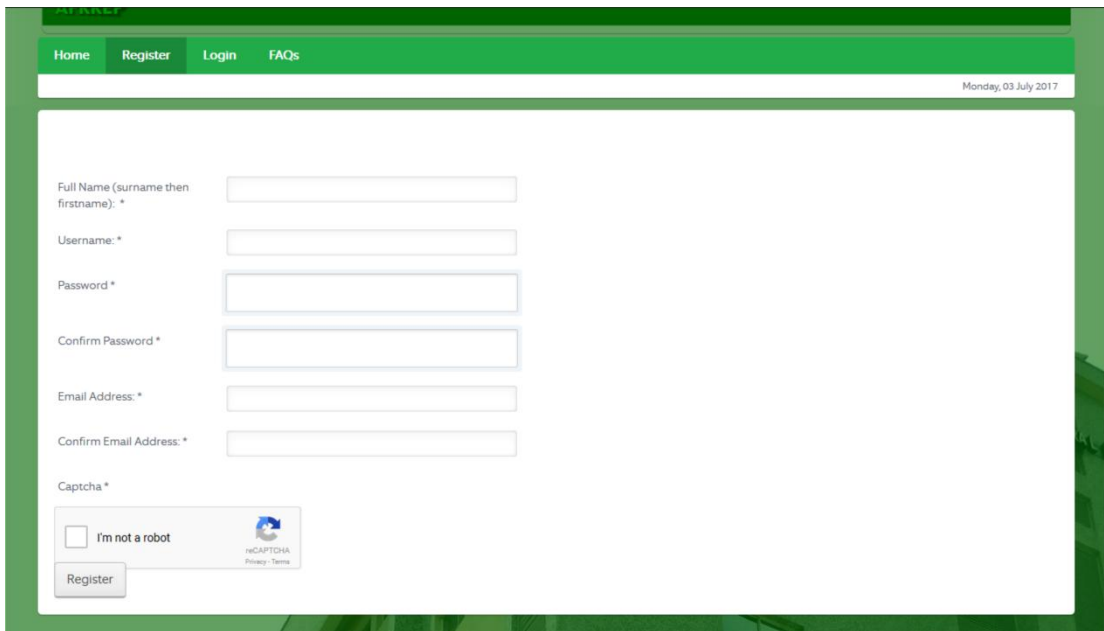


Figure 3: Registration Page

All the fields on the registration page are required. The following are the expected information:

Name of firm : *Enter firm's name*

Username: *Choose a username*

Password: *Enter password*

Confirm Password: *Enter password*

Enter Email Address: *Enter firm's email address*

Confirm Email Address: *Enter firm's email address again for confirmation*

The user must click on the **Captcha**, answer the security question and click on the **Register** Button.

2.2.1. Email Verification

If the expected details are entered, an email containing a verification link will be sent to the firm's email address provided. The user must click on the link contained in the email to verify the email address provided.

Note: Depending on the user's email provider (e.g. Yahoo, Gmail, Hotmail e.t.c) the message might be filtered as spam. The user should check his/her email Spam folder if email is not found in his/her Inbox.

2.2.2. Registration Form

If the email was successfully verified, the user can then login into the portal using the registered details.

A user that has just logged in for the first time will be required to fill the Registration Form by clicking on a link provided to do so.

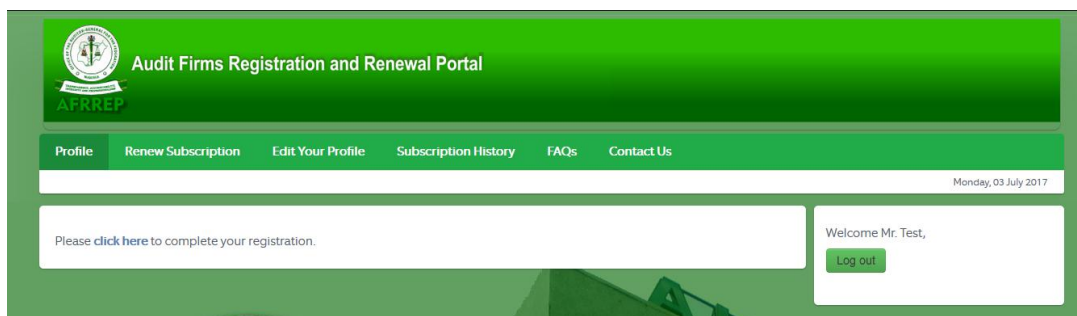


Figure 4: Registration notification

The registration form is designed to be user friendly with clear instruction. Required fields are marked with asterisk (*). Please note that either ICAN or ANAN certificates with other relevant details are required for the registration to be successful.

Once all the details are entered and OAuGF Terms and Conditions are accepted, data on the form entered are saved to the database with a

notification to the user that Registration is **NOT** complete until payment is made and verification of supplied information is done.

Important Notice

Please note that payment/s made is/are not refundable.

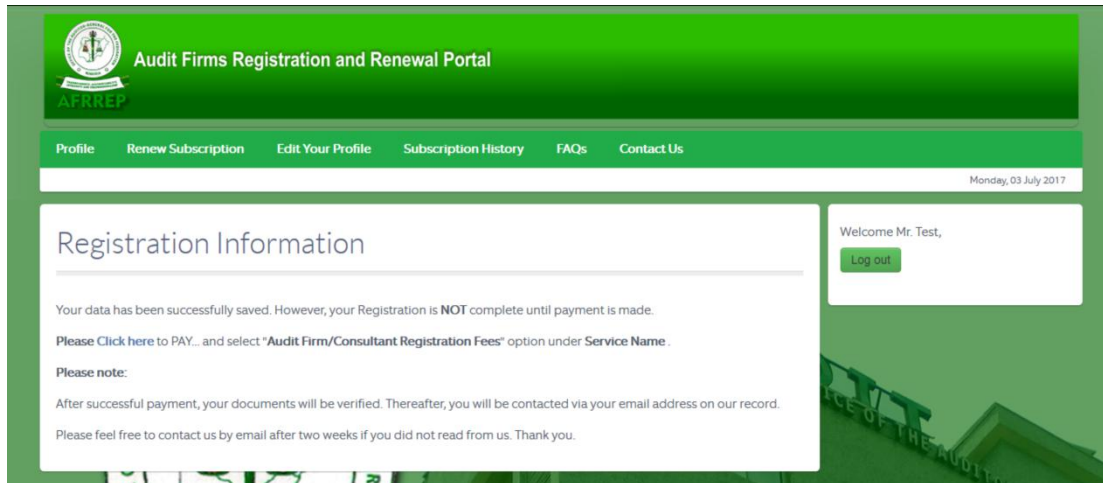


Figure 5: Registration is NOT complete

2.2.3. Registration Payment

Once all required information have been provided and submitted successfully, the user will be required to click on a link on the displayed page to make payment but first read all the instructions on the page.

On clicking pay here, the user will then be redirected to the page (<https://login.remita.net/remita/external/TAGFED/collector/payments.reg?extView=Y>)

on Remita payment platform where the user is expected to fill-in all the required details, select "AFRREP REGISTRATION FEES" from the Services option and make payment either by using own Credit Card or make Bank deposit.

OAUFG will be notified of payment received by Remita with the following information; Name of recipient, Email of recipient, Amount paid, Payment date and RRR Number.

2.3. Renewal Process

For a firm to renew its subscription, first, the firm must have been registered with the Office of the Auditor-General for the Federation and have an account on AFRREP.

To renew subscription, simply login into your account and on the user menu at the top click on **Renew**.

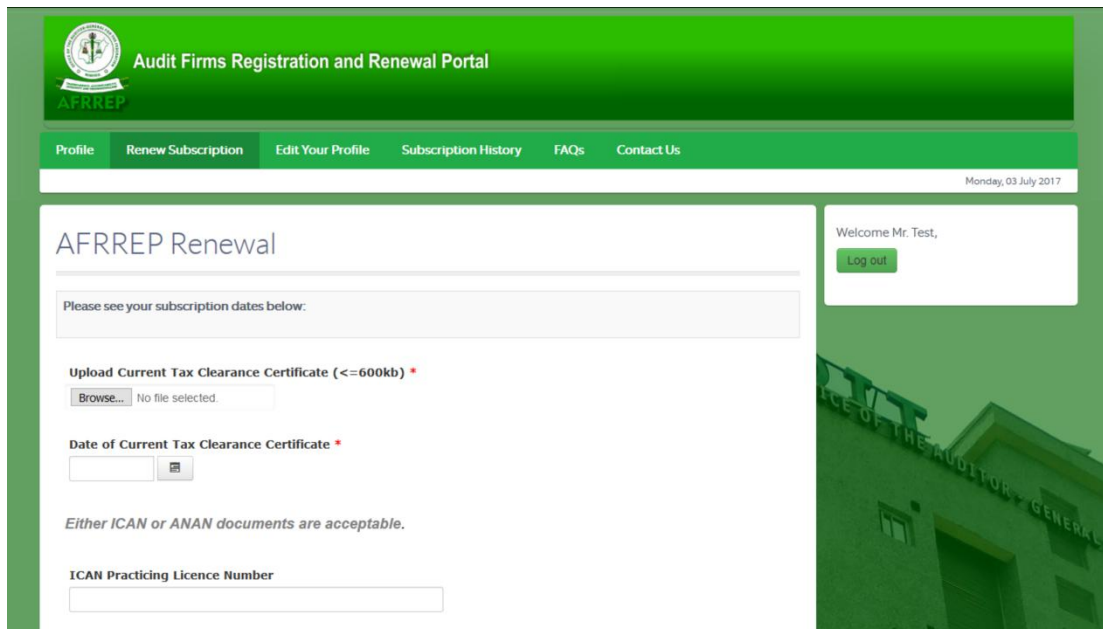


Figure 6: Registration Renewal page

2.3.1. Renewal Form

Clicking on the renewal link will display the renewal form similar to the Registration Form but with less fields. The user is expected to fill in appropriate and accurate details and click on the Submit button.

Once submitted, the entered data will be saved to the database with a notification to the user that the Renewal Process is **NOT** complete until payment is made and the entered information is verified. The verification exercise could take up to a week.

2.3.2. Renewal Payment

The Renewal payment process is similar to payment process for AFRREP Registration except that the user is expected to select the appropriate AFRREP RENEWAL FEES from the list of services. All backlogs of renewal payment **MUST** be made before listing is done. The renewal can be done in multiples of 2 or 3 payments depending on the number of default years.

Important Notice

Please note that payment/s made is/are not refundable.

2.4. The User Interface

Once a registered and activated user logs in, s/he will be redirected to the **Profile Page**

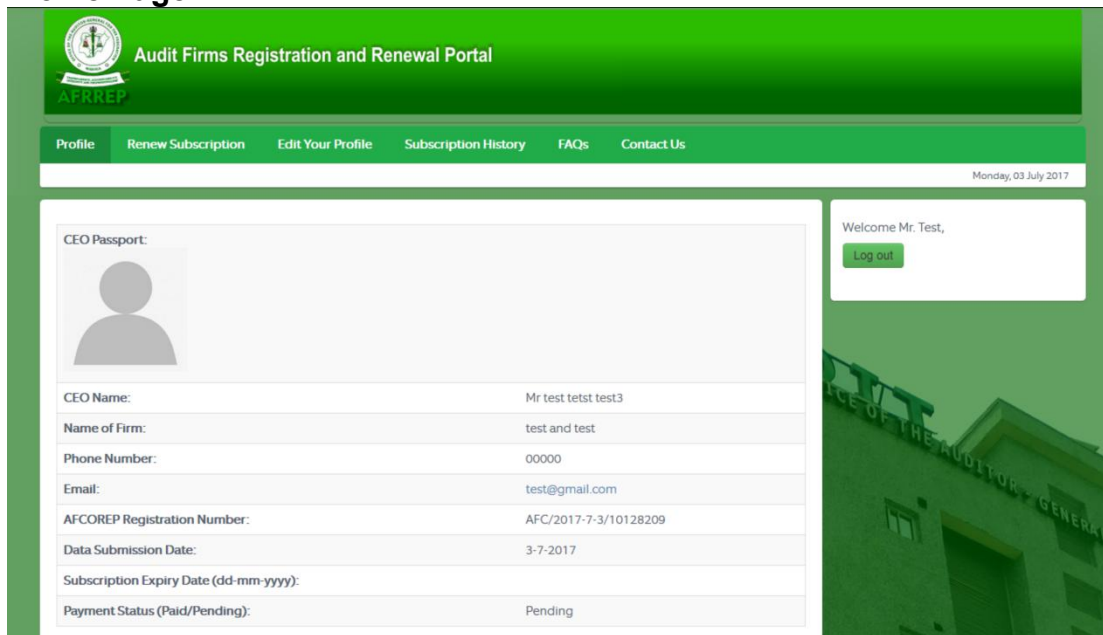


Figure 7: User Interface

On the profile page, the user can see his/her Payment status, Subscription expiry date and some other information.

At the top of the page is the **User Menu**, containing links to the following pages:

Renew Subscription: a link to renew user's subscription.

Edit Your Profile: a link to edit user's profile, where user can change their password and email address.

Subscription History: a link to user's subscription history

FAQ: a link to frequently asked questions

Contact Us: a link to contact us page where user can contact the administrator/Desk Officer (DO) by email.

Chapter 3

3.0. Frequently Asked Questions (FAQs)

The FAQs section contains several most frequently asked questions and provided answers to them. This is to enable the users of the application get quick help if they encounter difficulties while using the Application.

1. *What is AFRREP?*

- **AFRREP** is the acronym for **Audit Firm Registration/Renewal Portal**. It is an online registration and renewal application that enables audit firms desirous to provide their services to the Federal Government of Nigeria to comply with requirements for their names to be published by the Office of the Auditor-General for the Federation (OAuGF).

2. *How often do I need to register?*

- You only need to register once.

3. *How often do I renew?*

- You need to renew on or before 31st March of the following year after your registration. Registered firms are advised to renew three weeks before March 31st to allow for document verification and for their names to be on the Auditors' List on April 1st and thereafter.
- **Please note also that all backlogs of renewal must be paid for any firm to be listed.**

4. What are the Documents required to be presented before the registration of any Audit Firm (scanned copies are admissible). Please note that all documents will be verified and this may take about three (3) weeks.

The documents required are:

1. Registration of firm with Corporate Affairs Commission
2. Practicing License (Certificate)
3. Professional Certificate (ICAN or ANAN)
4. Tax Clearance Certificate of one of the firm's partner
5. Firm's seal (scanned copy)

5. *What are the costs of registration and renewal?*

1. Registration of Audit firm: N50,000.00
 2. Annual renewal fee by Audit firm: N20,000.00
- Please note that all fees paid for registration/renewal are **NOT** refundable.

6. What are the guidelines and requirements to be appointed as an Auditor to audit the accounts of Federal Government Parastatals, Agencies and Commissions (PACs)?

Guidelines and Requirements

In line with the provision of Section 85(3)(a) of the Constitution of the Federal Republic of Nigeria, 1999, and the relevant sections of the enabling Acts of various Parastatals, Statutory Corporations, Commissions and Agencies, the following guidelines must be followed in the appointment of Auditors to audit the accounts of Federal Government Parastatals, Agencies and Commissions.

A) Registration

audit firm to be appointed must have been registered or renewed its registration with the Office of the Auditor-General for the Federation (OAuGF) up to the year for which appointment or renewal of appointment is being sought, as evidenced by the list of accredited firms published/issued by the Office of the Auditor-General for the Federation.

B) Tenure of the Auditor

The tenure of the Appointed Audit Firm should be one year in the first instance, renewable annually subject to satisfactory performance for 3 years and on no account should annual renewal extend the total tenure of the appointed firm or firms beyond 5 years. This is to ensure that the independence of the auditor is not placed in jeopardy.

C) Fees

Quotations based on the scale of fees issued by the Institute of Chartered Accountant if Nigeria (ICAN) should be obtained from at least three audit firms from the list of accredited firms issued by the OAuGF in determining the fee to be paid as part of the final selection process. The fee so agreed upon or re-negotiated should together with the comparative figure, be forwarded to OAuGF for clearance.

D) Personnel NOT qualified to be appointed as Auditors

The following persons cannot be appointed as auditors of Federal Government Parastatals, Agencies and Commissions

1. An Officer or servant of the Parastatal, Agency or commission
2. A person who is a partner of or in the employment of an officer or servant of the Parastatals, Agency or Commission
3. A person who is an auditor of a company where a principal officer or servant of the Parastatal is a Director
4. A person having personal relationship with an officer or servant of the Parastatal, Agency or Commission. Personal relationship for this purpose

include mutual business interests, close friendship and relationship by blood or marriage

5. A person who is a contractor to the Parastatal, Agency or Commission or a relation or nominee of a contractor of the Parastatal, Agency or commission

E) Fees payable by Audit Firm to register/renew and be listed for consideration for MDAs audit jobs:

1. Registration fee : ₦50,000.00
2. Annual renewal fee: ₦20,000.00

Please note that payment/s made are NOT refundable.

F) Documents required to be presented before an Audit Firm is registered (scanned copies are admissible). Please note that all documents will be verified.

1. Registration of firm with Corporate Affairs Commission
2. Practicing License (Certificate)
3. Professional Certificate (ICAN or ANAN)
4. Tax Clearance Certificate of one of the firm's partner
5. Firm's seal

G) Important Notice

Please note that renewal after registration is required on a yearly basis. Registration/Renewal can be done online @ www.afrrrep.oaugf.ng.

The guidelines are also available here: <http://oaugf.ng/index.php/2016-05-06-11-30-59/auditors-registration-guideline>