

CERTIFICATE UNDER RULE 59

Name(s) of Sole Principal, Partners or Director? Firm's/Company's Names(s) and Address(es).

Accounting Period(s):

Beginning
Beginning

Ending
Ending

I/We hereby certify in accordance with rule 59 of the Valuers, Appraisers and Estate Agents Rules 1986 that during the accounting period(s) set out above:

'delete (a) or (b) as appropriate)

- (a) I/We did not receive or hold clients' money *and/or stakeholder money as defined by rule 2; or
- (b) I/We did receive or hold clients money *and/or stakeholder money and attach an Auditor's Report in accordance with rule 59.

Signed:

Date:

To:

The Registrar,
Board of Valuers, Appraisers and Estate Agents,
Malaysia.

The names of partners of directors who have retired or have been appointed during the accounting period should be included, with the dates when they retired or were appointed.

* Delete whichever is not applicable.

EIGHT SCHEDULE
(Rule 59)

CLIENT'S ACCOUNTS

AUDITOR'S REPORT:

Name (s) of Sole Principal, Partner or Director*

Firm's/Company's Name(s) and Address(es).

Accounting Period(s):

Beginning
Beginning

Ending
Ending

REPORT:

I/We have examined the books, accounts and documents produced relating to the practice(s) of the above named to the extent required by the Valuers, Appraiser and Estate Agents Rules 1986-

(1) In so far as an opinion can be based on this limited examination I am/we are satisfied that during the above mentioned accounting period(s) he/they/has/have complied with the provisions of the Valuers, Appraisers and Estate Agents Rules 1986 except so far as concerns-

(delete (a), (b) or (c) as appropriate)

(a) certain trivial breaches due to clerical errors or mistakes in book-keeping, all of which were rectified on discovery and none of which, I am/we are satisfied, resulted in any loss to any client;

(b) the matters set out in Part I in the Schedule below/overleaf in respect of which I/we have been unable to satisfy, myself/ourselves for the reasons therein stated;

(c) the matters set out in part 2 of the Schedule below/overleaf in respect of which it appears that the above named has/have not complied with the provisions of the Valuers, Appraisers and Estate Agent Rules 1986.

(2) The results of the comparisons required under rule 58 at the dates selected by me/us were are follows:

(i) at

(a) the figures were in agreement;

(b) there was a difference computed as follows:

Liabilities to clients as shown by client's ledger accounts M\$

Cash held in client's account after allowance for outstanding cheques and lodgments cleared after date..... M\$

M\$

(i) at

(a) the figures were in agreement;

(c) there was a difference computed as follows:

Liabilities to clients as shown by client's ledger accounts M\$

Cash held in client's account after allowance for outstanding cheques and lodgments cleared after date..... M\$

M\$

Signed (firm's name):

Address:

Date:

To:

The Registrar,
Board of Valuers, Appraisers and Estate Agents,
Malaysia.

- * The names of partners of directors who have retired or have been appointed during the accounting period should be included, with the dates when they retired or were appointed.

SCHEDULE

Part 1

Matters on which the accountant has been unable to satisfy himself for the reasons stated.

Part 2

Matters (other than trivial breaches) in respect of which it appears to the accountant that the registered valuer, appraiser or estate agent has not complied with the Valuers, Appraisers and Estate Agents Rules 1986.