Badan Peguam Malaysia
Malaysian Bar

www.malaysianbar.org.my

Wisma Badan Peguam Malaysia
2 Leboh Pasar Besar
50050 Kuala Lumpur, Malaysia
Tel : +603-2050 2050
Fax : +603-2050 2019
Email : council@malaysianbar.org.my

Circular No 402/2026
Dated 6 Nov 2026

To Members of the Malaysian Bar

Directive on the Submission of an Accountant's Report

This circular is issued to remind Members of the Malaysian Bar ("Members") of their statutory obligations relating to the submission of an accountant's report in connection with the application for a Sijil Annual and Practising Certificate.

The Malaysian Bar highlighted the issue of unqualified persons preparing a law firm's accountant's report in Circular No 141/2023 dated 16 May 2023 titled "I-Risk Alert | Accountant's Reports Prepared by Unqualified Persons".

Members are reminded to take note of the following:

(1) **Section 79(1) of the Legal Profession Act 1976**: "Every advocate and solicitor shall, unless exempted by the Bar Council, deliver to the Secretary of the Malaysian Bar with every application made by him for a Sijil Annual a report signed by an accountant, referred to as an "accountant's report" in this section";

(2) **Rule 7.01(2) of the Rules and Rulings of the Bar Council**: "An accountant's report for every office maintained by a law firm shall be submitted with the application for a practising certificate by each Advocate and Solicitor in such law firm";

(3) **Rule 3(1) of the Accountant's Report Rules 1990**: "An accountant shall be qualified to give an accountant's report on behalf of a solicitor if—

(a) he is an approved company auditor as defined in the Companies Act 1965;
(b) he has neither been at any time during the accounting period, nor subsequently, before giving his report, become a partner, clerk or servant of such solicitor or of any partner of his; and
(c) he is not subject to notice of disqualification under subrule (2);

Provided that if in any particular case there is no approved company auditor practising in the State in which an advocate and solicitor ordinarily practises and the Bar Council is of the view that by reason of the difficulty or expense involved in securing that services of an approved company auditor from outside such State it is unreasonable to expect the advocate and solicitor to secure his service, the Bar Council may approve any other auditor whom it considers competent for the purposes of this subrule";

(4) **Rule 3(2) of the Accountant's Report Rules 1990:** "Where—

(a) the accountant has been found guilty by the disciplinary tribunal of his professional body of professional misconduct or discreditable conduct; or

(b) the Bar Council is satisfied that a solicitor has not complied with the provisions of the Solicitors' Account Rules 1990 in respect of matters not specified in an accountant's report and the accountant was negligent in giving such report,

the Bar Council may, at its discretion, at any time notify the accountant concerned that he is not qualified to give an accountant's report, and it may give notice of such fact to any solicitor on whose behalf he may have given an accountant's report, and after such accountant has been so notified, unless and until such notice of disqualification has been withdrawn by the Bar Council, he shall not be qualified to give an accountant's report"; and

(5) **Rule 3(3) of the Accountant's Report Rules 1990:** "In coming to its decision, the Bar Council shall take into consideration any observation or explanation made or given by such accountant or on his behalf by the professional body of which he is a member".

Click here (see page 3 onwards) for a guide on how to check the list of certified accountants by the Malaysian Institute of Accountants ("MIA"). For further clarification, please contact MIA via its website (https://mia.org.my/), email (mia@mia.org.my) or telephone (03-2722 9000).

Thank you.

R Jayabalan
Secretary
Malaysian Bar

MALAYSIAN INSTITUTE OF ACCOUNTANTS

Malaysian Institute of Accountants Website Search Guide

Verify Your Auditors and Accountants

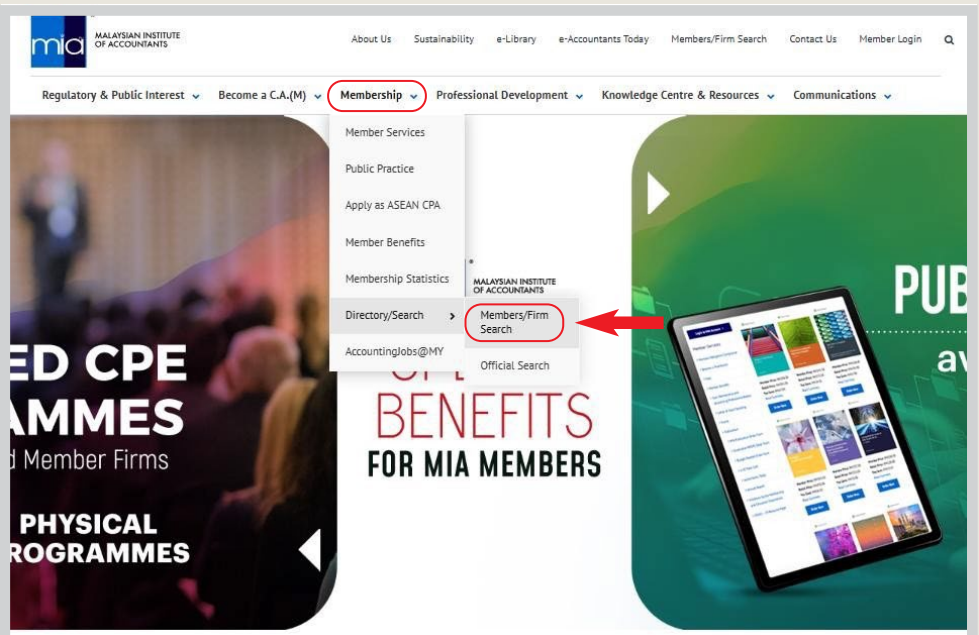
mia

STEP 1

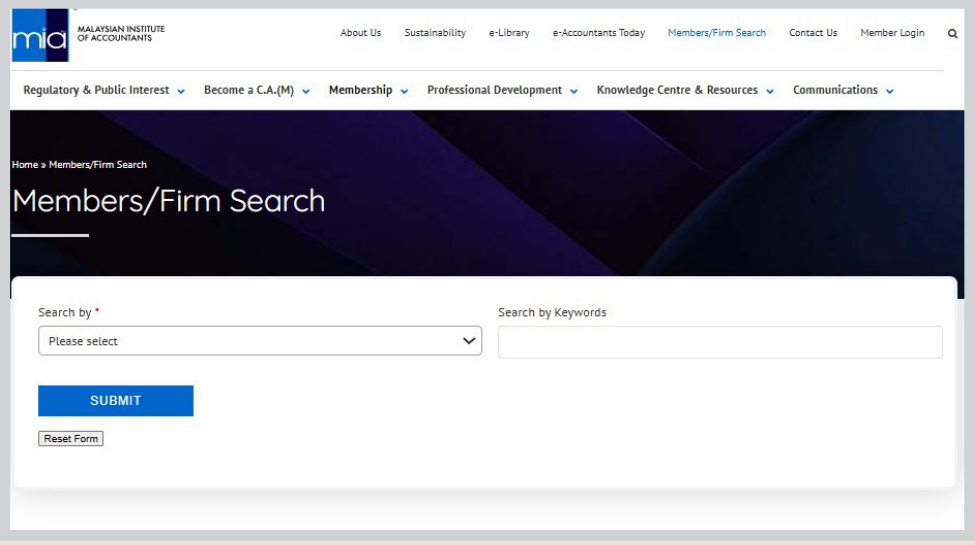
Directory/Search — Member/Firm Search

(1) Visit the Malaysian Institute of Accountants ("MIA") website **here**.

(2) Click "Membership" > "Directory/Search" > "Member/Firm Search"; **or**



Please go directly to the "Members/Firm Search" page **here**:



Member Search



To search for a member, please follow the steps below:

(1) "Search by" > *Please select a dropdown option below*
- Member No.
- Member Name
- Member State

(2) "Search by Keywords" > *Please key in Member No./Member Name*

(3) Click "SUBMIT" to view the result.

Firm Search



To search for a firm, please follow the steps below:

(1) "Search by" > *Please select a dropdown option below*
- Firm No.
- Firm Name
- Firm State

(2) "Type of Firm" > *Please select a dropdown option below*
- Audit
- Non-Audit

(3) "Sort results by" > *Please select a dropdown option below*
- Firm Name
- Firm No
- Firm State

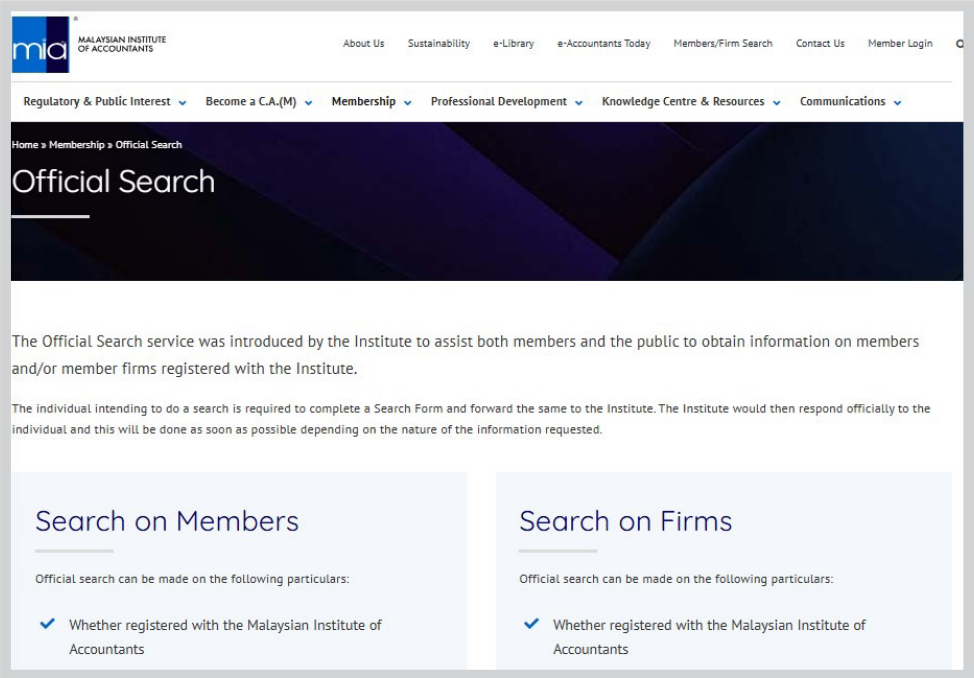
(4) "Search by Keywords" > *Please key in Firm No./Firm Name/State*

(5) Click "SUBMIT" to view the result.

STEP 2

Official Search

(1) Please go to the MIA website **here**.



(2) Download "Search on Members" or "Search on Firms" form (PDF format).

(3) Payment: RM15 per search

Make online transfer to the account below:
Account Name: Malaysian Institute of Accountants
Account No: 5140 1173 8116
Bank Name: Maybank

(4) Email the completed form with the payment receipt to **memberfirm@mia.org.my**.

(5) An official letter will be issued and emailed to the requester within three working days.

STEP 3

Search for Confirmation via Email



(1) Please send your request via email to **memberfirm@mia.org.my**.

(2) Members of the public may request confirmation for the information below:

- Member No.
- Member Name
- Member Status
- Firm No.
- Firm Name
- Firm Status