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| --- | --- | --- | --- | --- |
| N:\NEW CPA IRELAND LOGOS & GUIDELINES\0369_CPA_Branding_CPAIrelandLogo_CMYK_Black_AW_LR.jpg | **QA Review Ref:****Date:** |  |  |  |

quality assurance pre-visit questionnaire

# **This form must be completed by the Compliance Principal and returned to CPA Ireland at least 7/10 days before your review**

1. Firm Details:

Audit Firm Name: 

Audit Compliance Partner: 

Principal / Partner Details: 

 

  

 

Address of Firm: 

 

 

 

 

Responsible Individual(s): 

 

 

 

Please Provide The Following Details:

Staffing Structure:

|  |  |
| --- | --- |
| Number of qualified accountants (please also complete following page) |  |
| Number of consultants used (please also complete following page) |  |
| Unqualified seniors not doing exams |  |
| Students |  |
| Book-keepers and other chargeable staff |  |
| Secretaries and non-chargeable staff |  |

|  |  |
| --- | --- |
| Name of Qualified Staff: | Details of Qualifications: |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |

|  |  |
| --- | --- |
| Name of Consultants used: | Details of Qualifications: |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |

*If you do not have sufficient space on this page please attach details*

Are sub-contractors used for audit assignments?  

*If so, please provide details:*

|  |  |
| --- | --- |
| Name | Details of Qualifications |
|  |  |
|  |  |
|  |  |
|  |  |

Does your PII policy cover these subcontractors?  

2. DETAILS OF FEE INCOME AND CLIENT PROFILE

Please provide details of client types and income. Amounts entered should reflect client types and nature of services provided for the past year. Please take care when entering details.

A review of filings on the public record will be conducted by the quality assurance executive as part of the pre-planning work.

|  |  |  |
| --- | --- | --- |
| **(a) Annual fees for the past year (including those paid to sub-contractors) payable by clients in respect of:** | **(b) Number of clients in each category** | **(c) The percentage of each figure applicable to work for clients in the following territories:** |
|  | **€** |  | **ROI %** | **UK %** | **Elsewhere (specify)** |
| Audit services provided to Public Interest Entities\* |  |  |  |  |  |
| Audit services provided to Private Limited Companies | Small |  |  |  |  |  |
| Medium |  |  |  |  |  |
| Large |  |  |  |  |  |
| Audit services provided to other corporate entities e.g. companies limited by guarantee, DACs etc. |  |  |  |  |  |
| Audit services provided to Credit Unions |  |  |  |  |  |
| Preparation of accounts (i.e. non-audit services) for Limited entities (including audit exempt companies) |  |  |  |  |  |
| Preparation of accounts for Unincorporated entities |  |  |  |  |  |
| Taxation |  |  |  |  |  |
| Examination of business & company accounts1. of public companies
2. of other clients
 |  |  |  |  |  |
| Insolvency, liquidation and receiverships |  |  |  |  |  |
| Executorships and trusteeships |  |  |  |  |  |
| Management consultancy (give details) |  |  |  |  |  |
| Investment Intermediary Services, Insurance Agent/Broker 1. Commission
2. Fees
 |  |  |  |  |  |
| Work for merchant banks, finance houses, hire purchase and credit sales organisations and any other concerns providing finance other than building societies |  |  |  |  |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| All other work (give details) |  |  |  |  |  |
| Total Practice income from all sources**€**  | **Total no. of clients:** |
| **Total annual fees for past year****€**  | **Estimated for forthcoming year****€** |
| **State largest fee earned from one client or group of related clients****€**  |

2. DETAILS OF FEE INCOME AND CLIENT PROFILE (continued)

**CLIENT PROFILE**

Please provide numbers of the following clients:

Credit Unions 

Medical 

Solicitors/barristers 

Architects 

Investment Intermediaries 

Travel Agents 

Auctioneers 

Charities 

Number of qualified audit reports issued in the last 12 months? 

**\* a public interest entity is defined in Part 27 of the Companies Act 2014 as follows;**

|  |
| --- |
| ‘public-interest entities’ means undertakings that— |
|  |  | (a) have transferable securities admitted to trading on a regulated market of any Member State, |
|  |  | (b) are credit institutions, |
|  |  | (c) are insurance undertakings, or |
|  |  | (d) are undertakings that are otherwise designated, by or under any other enactment, to be entities referred to in point (d) of Article 2(13) of the Audit Directive |

**3. QUALITY ASSURANCE:**

(a) Date of last annual compliance review conducted by your firm in accordance with Bye Law 13, Practice and Audit Regulations.

 

 *All elements of the Annual Compliance review including the whole firm review and the cold file review must be available on the day of the review.*

(b) In accordance with International Standard on Quality Control (Ireland) 1, does your firm have written and communicated internal policies and procedures on quality control?

 ** **

*This must be available for review on the day of the review and should be updated to reflect* [*ISQC (Ireland) 1*](http://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/International-Standards-on-Auditing-%28Ireland%29)*.*

 (d) Has your firm resigned from any audit engagements in the past 12 months.

** **

If yes, please outline how many ?\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Please confirm that resignation procedures that meet the requirements of the Companies Act 2014 are in place.

 ** **

(c) Have there been any significant changes in your practice structure since your last quality assurance review?

 ** **

*Please provide details:*

(d) Part 27 of the Companies Act 2014 requires that a statutory auditor maintains their competence in audit through CPD. Please outline details of the auditing CPD completed by all **statutory auditors** in your firm in the previous 24 months.



4. Professional Indemnity Insurance Details:

Insurer: 

Policy Number: 

Renewal Date: 

Indemnity Limit: 

Excess: 

Does your policy cover any other firm? ** **

Please provide details of any claims made in the last five years?



Have the matters been resolved?



5. Stationery/webiste:

Please attach a sample of your firm’s headed paper together with any other stationery that the firm may use e.g. business cards, compliment slips etc.

 Provide details of the firm’s website where applicable \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

6. Continuity of Practice Agreement (n/a for some partnerships):

Please provide details of your Continuity of Practice Agreement;

 

7. Client Bank Account:

Does your firm hold a Client Bank Account?  

8. Software:

Please provide details of software packages used by your firm for:

Accounts Production: 

Practice Management: 

Secretarial Service: 

I hereby confirm that the information contained in this document is correct:

Signed:  Date: 

 *Audit Compliance Principal/Partner*

Name in block capitals: 