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quality assurance pre-visit questionnaire

# **This form must be completed by the Compliance Principal and returned to CPA Ireland at least 4 weeks before your review**

1. Firm Details:

Audit Firm Name: 

Audit Compliance Partner: 

Principal / Partner Details: 



 



2. Staffing Structure:

Please Provide The Following Details:

|  |  |
| --- | --- |
| 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

We will use your most recently submitted annual return information submitted as part of the renewal of your practising certificate for purpose of reviewing client profile and fee income details. You can access your latest return by logging in to [www.cpaireland.ie](http://www.cpaireland.ie) . If there have been any significant changes please advise below.

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

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**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? 

**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 submitted as part of the advance information.*

(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 submitted with the advance information.*

(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: 

9. CPD for Statutory Auditors

Please attach details of CPD conducted by all statutory auditors in the firm for the previous 24 months.

Details provided should consist of the following;

* Record of CPD Planning for 2022 – this should provide for a reflection on the knowledge, skills and values required to competently fulfil professional responsibilities, identifying the learning and development needs and deciding on the CPD activities necessary to address them.
* Details of CPD completed for the previous 24 months– this should demonstrate the completion of sufficient, relevant and appropriate CPD annually to meet the learning and development needs and the maintenance and enhancement of the statutory auditors’ knowledge, skills and values in all areas of work undertaken by the auditor.
* Details of evaluation process conducted to support the maintenance of professional knowledge, skills and values at a sufficiently high level.

Records should be maintained for a period of 6 years to demonstrate CPD planning, completion and evaluation. The auditor should be able to demonstrate that through completion of CPD that they have achieved the learning outcomes in Table A of [IES 8](https://www.cpaireland.ie/Resources/CPA-Publications/Practice-Plus/Practice-Plus-October-2019/CPD-for-Statutory-Auditors).

IAASA’s [CPD Guidelines](http://www.iaasa.ie/IAASA/files/ac/ac47115c-b189-4815-b4f3-686cb99bdf29.pdf)[[1]](#footnote-1) become effective from 1st January 2022

10. Checklist of Attachments

The following Advance Information must be submitted with this completed pre-visit questionnaire. Please provide electronically where possible;

* The firm’s full client listing identifying audit, audit exempt and non-corporate clients.
* CPD records for statutory auditors as outlined in 9 above,
* Most recently completed annual compliance review for the firm
* ISQC1 Policies and Procedures document.
* Anti-Money laundering policies and procedures for the firm including template customer due diligence forms
* Risk assessment of clients and firm for AML purposes.

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

Signed:  Date: 

*Audit Compliance Principal/Partner*

Name in block capitals: 

1. IAASA publication - Guidelines for the RABs on the regulation, monitoring and enforcement of continuing education for statutory auditors [↑](#footnote-ref-1)