



ICPAK AUDIT QUALITY REVIEW

Private and Confidential

PRE-REVIEW INFORMATION FORM

REVIEW CODE

In order to protect the anonymity of your practice you do not need to reveal the name of your practitioner who has completed this form.

1. Type of practice:-

SOLE PRACTITIONER

Full-time

☐

No. of offices

☐

Part-time

☐

No. of Professional Staff

☐

PARTNERSHIP

No. of partners

☐

No. of Professional Staff

☐

No. of offices

☐

2. Do you have documented quality control procedures in respect of all engagements where the attest function is performed?

☐ Y

☐ N

3. Do you have an Internal Audit Quality Review Programme?

☐ Y

☐ N

Give a brief description thereof.

4. Can the Audit Quality Review be conducted at your offices? ☐ Y ☐ N

5. Where are your offices situated (Physical location)?

6. Rough estimate of annual hours spent performing attest function assignments (practitioner and staff) as a percentage of the firm's annual time.

7. Client list is to be furnished in respect of all audit clients of the practice unit. This list should reflect at least the client's name, the practitioner responsible for the assignment, the type of industry in which the client operates, the fee, and the hours taken to perform the fieldwork and the date latest audit report was signed for each of the audit clients. Every client where the attest function is performed must appear on the list in order for the committee to make a selection from the entire population.

Type of industry in which each client operates must be provided in order for the Professional Standards Committee to engage a suitable reviewer.

Examples of types of industry are:

- Banking /Financial Services
- Construction
- Technology, Communications
- Engineering
- Insurance
- Manufacturing
- Mining
- Professional (e.g. Architects, lawyers, medical practitioners)
- Property
- Retail

AUDIT CLIENTS LIST

In order to protect the anonymity of your practice you do not need to reveal the name of your practice or the name of the practitioner who has completed this form. This table provides the Standard format for presenting information in respect of the firm's clients. If the number of clients exceed what is provided for in the table the firm should adopt the same format in providing client information on an additional sheet(s) of paper.

No.	Name of Client	Industry	Practitioner responsible	Hours taken in fieldwork	Date the latest audit report was signed	Fees charged Kshs
1						
2						
3						
4						
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NB: Please attach a comprehensive client list if the space provided above is inadequate.

INTERNAL QUALITY CONTROL

Identify your firm's policies and procedures in respect of audit quality control, as envisaged in ISQC 1 – Quality Control for Firms That Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements. The Standard requires that such policies and procedures be documented and communicated to the firm's personnel. Please identify in the box below the manuals, documents or databases that contain such policies and procedures (eg audit manual, quality control manual, risk management manual, human resources manual, staff handbook, etc)

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In addition, please provide the following information:

	Question	ISQC	Response
1	Identify the person assigned operational responsibility for the firm's quality control system.	9	
2	Please provide a CV of that person.	12	
3	Does your firm obtain, at least annually, written confirmation of compliance with its policies and procedures on independence from all personnel required to be independent by the IFAC Code (ISQC 1, paragraph 23)?	23	
4	Has a periodic inspection of a selection of completed engagements by partners or staff independent of the engagement teams been carried out within the last three years?	78	
5	If the answer to the question 4 is yes, please state: <ul style="list-style-type: none">• The date of the inspection• Was a report on the inspection produced?• Will that report be available for inspection by the Quality Reviewers?		

Completed by:

Name:

Registration Number:

Designation:

Signature:

Date: