

Practice Inspection Quality Control Questionnaire – Small Practices

P.I. No.:

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1. How does the firm document, on each assurance file, its assessment of: (i) independence; (ii) continuance/acceptance; (iii) whether an EQCR is required (CSQC 1 paragraphs 35-42, A41-A51)?

2. Is an EQCR required on any engagements (CSQC 1 paragraphs 35-42, A41-A51)?

	Yes	No
<ul style="list-style-type: none"> ■ If yes, was the EQCR completed before the report date? ■ Engagements requiring an EQCR: ■ Name and qualifications of the EQCR Reviewer: 	Yes	No

3. Have there been any of the following in the past year: (i) complaints or allegations of non-compliance with professional standards, regulatory and legal requirements or the firm's system of quality controls? (ii) external consultations on assurance engagements? (iii) identified conflicts of interest? (iv) clients assessed as high risk accepted/retained or declined?

Yes	No	
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If yes, briefly describe the circumstances and how they were addressed:

4. What are the firm's procedures for identifying higher risk assurance engagements?

5. How does the firm:
 - (i) ensure the confidentiality and safe custody of its files?

 - (ii) lock down its files?

