

## Practice Inspection Program – Planning Questionnaire Part 1

<p><b>Please print</b></p> <p>Office/Firm Name: _____</p> <p>Location of Office(s): _____</p> <p>_____</p>	<p>In order to ensure confidentiality, please include your <b>Practice Inspection (PI) number on all forms</b> and correspondence, as it appears on your notification of selection letter - <b>first letter (I or R) and the last four digits.</b></p> <p>PI #: <table border="1" style="display: inline-table; border-collapse: collapse; text-align: center; width: 100px;"> <tr> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;">2</td> <td style="width: 20px; height: 20px;">0</td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> </tr> </table></p>		2	0				
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<p>1. Please provide the name, e-mail and phone of partner/practitioner to whom you wish us to address correspondence for practice inspection purposes.</p>	<p>Name: _____</p> <p>Email: _____</p> <p>Phone: _____</p>
<p>2. Are there any audit or review engagements in your office which are presently the subject of an investigation by the professional conduct committee, or in respect of which charges have been laid against you or another partner in your office by the professional conduct committee?</p>	<p>___ Yes                      ___ No</p>
<p>3. Please indicate how files are stored, in whole or in part, If you have electronic files, you will need to provide the inspector with a computer to access these files.</p>	<p>___ Electronic                      ___ Paper</p> <p>Do you subscribe to annual updates to assurance forms?</p> <p>___ Yes                                      ___ No</p>

4. Name of person completing this form (*please print*): \_\_\_\_\_

I certify that the information provided in the Planning Questionnaire is accurate, complete and current.

**X** \_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

5. Apart from Federal and Nova Scotia statutory holidays, are there any dates between August 15, 2020 and January 31, 2021, including religious holidays, when your inspection **CANNOT** be scheduled (**NOT TO EXCEED A TOTAL OF SEVEN WEEKS**)? Please note that only one partner/practitioner need be available during the inspection visit.

## Practice Inspection Program – Planning Questionnaire Part 2

1. Please complete the following chart to indicate the staff complement of your office and provide us with today's date to indicate that the information provided is current. This information, along with items 2 to 5, helps us to estimate the time required to perform the inspection of your office.

Date: \_\_\_\_\_

In order to ensure confidentiality, please include your **Practice Inspection (PI) number on all forms** and correspondence, as it appears on your notification of selection letter - **first letter (I or R) and the last four digits.**

PI #: 

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Staff description	Number	Comment
1	Indicate total number of partners/principals/associates who are responsible as engagement partners for <b>any audit, review or compilation engagements</b> in your office location. This should include any tax or other specialist partners who have any such clients. If a sole practitioner, indicate "1".	
2	Of the number indicated in 1, how many have audit engagements?	
3	Of the number indicated in 1, how many have review engagements?	
4	Of the number indicated in 1, how many have <b>only</b> compilation engagements (i.e. <b>NO</b> assurance engagements)?	
5	Indicate total numbers of partners/principals/associates with NO assurance OR compilation engagement responsibilities (e.g. – tax only partners).	
6	Staff CPA's	
7	Registered CPA students – external audit	
8	Registered CPA students – outside of external audit	
9	Technicians/bookkeepers/other field staff	

2. This chart outlines the composition of work completed in your office. Please provide this analysis for the most recent 12-month period available.

Period ended (mm/dd/yy): \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

Type of Engagement	Approximate number of clients	Approximate number of chargeable
Audit engagements		
Review engagements		
Compilation engagements		
Tax Services (excluding normal tax work performed during audit, review and compilation engagements)		
Specified Auditing Procedures (Law Society, Real Estate, Funeral Care Services, etc.)		
CSAE 3000, 3001, 3416, 3530 reports		
Other - please specify:		
<b>TOTAL CHARGEABLE HOURS:</b>		

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3(a) Please check mark the industries or types of clients for which your office performs audit and review engagements.

Industries or client types	Audit Engagements	Review Engagement	Please note any details we should be aware of:
Manufacturing/wholesale	<input type="checkbox"/>	<input type="checkbox"/>	
Retail	<input type="checkbox"/>	<input type="checkbox"/>	
Construction/contractors	<input type="checkbox"/>	<input type="checkbox"/>	
Non-for-profit organizations	<input type="checkbox"/>	<input type="checkbox"/>	
Condominium corporations	<input type="checkbox"/>	<input type="checkbox"/>	
Hospitals	<input type="checkbox"/>	<input type="checkbox"/>	
Insurance carriers	<input type="checkbox"/>	<input type="checkbox"/>	
Real estate	<input type="checkbox"/>	<input type="checkbox"/>	
Utilities	<input type="checkbox"/>	<input type="checkbox"/>	
Auto dealerships	<input type="checkbox"/>	<input type="checkbox"/>	
Farming / aquaculture	<input type="checkbox"/>	<input type="checkbox"/>	
Fishing	<input type="checkbox"/>	<input type="checkbox"/>	
Forestry	<input type="checkbox"/>	<input type="checkbox"/>	
Credit unions	<input type="checkbox"/>	<input type="checkbox"/>	
PSAB (municipalities, school boards, etc.)	<input type="checkbox"/>	<input type="checkbox"/>	
Mining	<input type="checkbox"/>	<input type="checkbox"/>	
Any other	<input type="checkbox"/>	<input type="checkbox"/>	

Accounting Frameworks	Audit Engagements	Review engagements	Please note any details we should be aware of:
Part I - IFRS	<input type="checkbox"/>	<input type="checkbox"/>	
Part II - ASPE	<input type="checkbox"/>	<input type="checkbox"/>	
Part III - ASNFPPO	<input type="checkbox"/>	<input type="checkbox"/>	
Part IV - Pensions	<input type="checkbox"/>	<input type="checkbox"/>	
PSAS (Public Sector)	<input type="checkbox"/>	<input type="checkbox"/>	
USA GAAP	<input type="checkbox"/>	<input type="checkbox"/>	

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3(b) Do you have any new clients in the last 3 years in new industry or accounting framework?

No  Yes If yes, approximately how many? \_\_\_\_\_

If yes, indicate the industry/type of clients: \_\_\_\_\_

3(c) Do you have clients other than public companies which have adopted International Financial Reporting Standards (IFRS)?

No  Yes If yes, approximately how many? \_\_\_\_\_

If yes, indicate the industry/type of clients: \_\_\_\_\_

4. Are you a registrant with the Canadian Public Accountability Board (CPAB)?  Yes  No (Please proceed to Q.5)

- If yes, do you presently have any clients subject to oversight by a securities regulator, e.g. the Nova Scotia Securities Commission or other provincial regulator (including, but not limited to public companies, limited partnerships, income trusts)?

No (Please proceed to Question 5)  Yes If yes: Number of such clients \_\_\_\_\_

Industry/client type of such clients: \_\_\_\_\_

- Are any of the above clients reporting issuer clients, as defined in the CPA Nova Scotia Code of Professional Conduct (i.e. a company with either total assets or total market capitalization of at least \$10 million)?

No  Yes If yes: Number of such clients \_\_\_\_\_

Industry/client type of such clients: \_\_\_\_\_

- Have you been subject to a review by CPAB?

No  Yes If yes: Date of most recent CPAB review \_\_\_\_\_

5. Office's quality control (QC) policies and procedures in respect of audit and review engagements:

- When was the firm's QC Manual most recently updated (mm/dd/yyyy)?  Yes  No
- Has the firm designated an individual whose responsibilities are substantially directed to the day-to-day operation of the firm's quality control system?  Yes  No
- Do the QC policies include annual monitoring of the QC system (as contemplated in CSQC 1, paragraphs 48, 53 and A65, evaluating the design and implementation of the office's QC system in order to determine that it is relevant, adequate and operating effectively)?  Yes  No
- If yes, has such a monitoring been performed, documented and communicated to relevant engagement partners and other appropriate personnel (CSQC 1, paragraphs 50, 53 and A74)?  Yes  No

Date of monitoring report \_\_\_\_\_

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- Do the QC policies include cyclical inspection of completed assurance files (as contemplated in CSQC 1, paragraph 48(a)? Note that neither CPA Nova Scotia practice inspection nor second partner pre-issuance review of files constitutes a cyclical inspection of completed assurance engagements in the context of CSQC 1.

Yes  No

If yes, has such a cyclical inspection been performed, documented and the deficiencies noted therein communicated to relevant engagement partners and other appropriate personnel (CSQC 1, paragraphs 48-53 and A74)?

Yes  No

If yes, date of cyclical inspection \_\_\_\_\_

If yes, have standardized checklist been used to document the cyclical inspection of files?

Yes  No

Indicate the level of personnel who performed the cyclical inspection (check more than one if applicable):

- Internal – partner
- Internal – non-partner
- External – partner or non-partner from another accounting practice
- External – standards consultant not practicing

Background and experience in quality control or monitoring \_\_\_\_\_

Name of external firm or consultant \_\_\_\_\_