

## 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> <table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse; text-align: center;"> <tr> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;">2</td> <td style="width: 20px; height: 20px;">2</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>		2	2				
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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><input type="checkbox"/> Yes                      <input type="checkbox"/> 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. <i>Describe form of electronic files, eg. PDF, Caseware or other</i></p>	<p><input type="checkbox"/> Electronic                      <input type="checkbox"/> Paper</p> <p>Do you subscribe to annual updates to assurance forms?</p> <p><input type="checkbox"/> Yes                                      <input type="checkbox"/> 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, 2022 and January 31, 2023, 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 ( <i>excluding normal tax work performed during audit, review and compilation engagements</i> )		
Specified Auditing Procedures ( <i>Law Society, Real Estate, Funeral Care Services, etc.</i> )		
CSAE 3000, 3001, 3416, 3530 reports		
Other - please specify:		
<b>TOTAL CHARGEABLE HOURS:</b>		

## Practice Inspection Program – Planning Questionnaire Part 2

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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"/>	
Special Purpose	<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 \_\_\_\_\_