

**CPA QUALITY ASSURANCE REVIEW –INFORMATION REQUIRED**

**You are required to provide all the following information for your Quality Assurance Review:**

The following information is to be provided electronically to the Quality Assurance Executive in ***advance***of the review as per the date outlined in your initial review notice. When submitting the relevant information to CPA Ireland, please consider adding appropriate encryptions or passwords on transfer. To aid in the receipt of this information, an ***Excel tracking tool*** will be in use by CPA Ireland. A copy of which you will be provided with. Please endeavour to use this when providing information to the Quality Assurance Executive and label documents using the same reference.

**Pre-Advance Information**

**Practice Information**

1. Return of completed Pre-Visit Questionnaire.
2. The firm’s full client listing identifying audit exempt and non-corporate clients. This should be ***completed using the standard CPA client list template only.*** The listing should reconcile fully with the Pre-Visit Questionnaire.
3. Partnership Agreement (if applicable).
4. Copy of firm’s headed paper.
5. Continuity of practice agreement (if sole practitioner).
6. Professional Indemnity Insurance: Policy document & latest renewal details.
7. Copy of most recent Practice Accounts prepared and Management Accounts to date.
8. Names of the largest non-audit fees from any client or group of related clients for the last two years.
9. Listing of fee invoices raised for the last two years for the firm.
10. Current aged debtors analysis.
11. Where a Client bank account is held by the firm a copy of the;
    1. Current bank statements with fully balanced client ledger.
    2. Supporting documentation, to include client instructions.

**Continuous Professional Development (CPD)**

1. The CPD records for all non-audit partners and senior staff in the firm for 2021, 2022 and 2023 to date.

**Anti-money Laundering (AML) Records**

1. Anti- Money Laundering policies and procedures for the firm.
2. Confirmation the AML policy document was communicated to firm’s personnel (as applicable).
3. The documented risk assessment of the firm and clients for AML purposes for 2022 and 2023.
4. Details of any suspicious transaction reporting made to the relevant authorities undertaken by the firm in 2022 or 2023 to date.
5. Details and content of the AML CPD undertaken together with a copy of the AML CPD completed by the firm’s personnel for the previous 12 months.

**Information to be provided for the file review date**

All selected files to be available, including but not limited to audit exempt and non-corporate compilation files, secretarial, taxation, correspondence, ***permanent*** files and investment business where applicable.

For clients with third party reporting requirements (Law Society, Central Bank, PSRA, etc.) the relevant reports, supporting files and associated correspondence must also be made available.

After the initial opening meeting with the Quality Assurance Executive, you will receive a revised copy of the Excel tracking tool. This will confirm what information remains outstanding and include the samples for each of the below:

**Information to be provided for the file review date: Continued**

**Engagements -** Selected non-audit engagement files.

**Anti-money Laundering (AML) Records -** Customer due diligence records and templates sampled.

**Continuous Professional Development (CPD) -** Selected CPD booking documentation/certificates of completion.

**Investment Business (where CPA authorisation held)**

1. Nature of investment business activities.
2. Minimum Competency requirements.
3. Commissions, income from IB activities.
4. Investment business files for clients.