

**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, audit exempt and non-corporate clients. This should be ***completed using the standard CPA client list template only.*** This listing should reconcile fully to the public record and the Pre-Visit Questionnaire. Any and all variances should be fully reconciled with explanatory notes.
3. Most recently completed Annual Compliance Review, detailing the whole firm review.
4. A copy of the most recently completed cold file review for each statutory auditor (as applicable), to include the remediation plan compiled to address weaknesses identified in the review.
5. Fit and proper declaration for all firm personnel for 2023.
6. Independence and confidentiality statement for all firm personnel for 2023.
7. ISQM policy document.
8. Confirmation the ISQM policy document was communicated to firm’s personnel (as applicable).
9. Partnership Agreement (if applicable).
10. Copy of firm’s headed paper.
11. Continuity of practice agreement (if sole practitioner).
12. Professional Indemnity Insurance: Policy document & latest renewal details.
13. Copy of most recent Practice Accounts prepared and Management Accounts to date.

**Pre-Advance information: Continued**

**Practice Information: Continued**

1. Names of the largest audit and non-audit fees from any client or group of related clients for the last two years.
2. Listing of fee invoices raised for the last two years for the firm.
3. Current aged debtors analysis.
4. 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 statutory auditors as per the pre-visit questionnaire for 2021, 2022 and 2023 to date.
2. The CPD plan for the year 2022 and 2023 for each statutory auditor as per the current legislation.
3. The CPD records for all non-audit partners and senior audit 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 and assurance engagement files, 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**

1. Selected audit/non-audit engagement files.
2. Details of audit resignation procedures.
3. Details of audit programmes/procedures.

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

1. Customer due diligence records and templates sampled.

**Continuous Professional Development (CPD)**

1. 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.