

QUALITY REVIEW BOARD

QUESTIONNAIRE FOR SEEKING INFORMATION FROM THE PRACTICE UNIT BY THE BOARD

Part – A – Profile of the Practice Unit (Firm / Practising Company Secretary)

1. Name of the Practice Unit (PU)
2. Status: Partnership Proprietorship LLP
3. Date of establishment of the firm/Practising Company Secretary Registration (dd/mm/yyyy)
4. Address of the firm/PCS:
 - a) Professional
 - b) Residential
5. Telephone Number with STD code
6. Mobile Number(s)
7. Email ID
8. Website Address
9. ACS / FCS Number
10. C.P Number
11. Number of partners including self

12. Number of Annual Returns Certified in last 3 financial years ended on March 31,

2015-16	2016-17	2017-18

13. No of Certificates Issued under LODR in last 3 financial years ended on March 31:

2015-16	2016-17	2017-18

14. Number of Companies in which you are a director

15. No. of filing/attestation/certification with ROC/statutory body covered under the Companies Act, 2013 or under Securities Laws in last 3 financial years ended on March 31

2015-16	2016-17	2017-18

16. No. of Secretarial audit in last 3 financial years ended on March 31:

2015-16	2016-17	2017-18

17. Period under Review (dd/mm/yyyy) _____ to (dd/mm/yyyy) _____
(Please note: The period under review shall be previous financial year.)

18. Particulars of the constitution of the firm as on last day of the financial year under review:

Name(s)	Membership Number	Years of Practice/Association with the firm (in years)	Experience (in years)

19. Particulars of Company Secretaries employed:

Name(s)	Membership Number	Association with the firm (in years)	Experience (in years)

20. Furnish details of change in constitution (partners / company secretaries employed), if any, during the year(s) under review:

Name(s)	Membership Number	Date of joining the firm	Date of leaving the firm

21. Number of other staff employed

- ⇒ Qualified Assistant
- ⇒ Other Professionals (specify qualifications)
- ⇒ Trainees
- ⇒ Other than above

22. Does the PU have any branch offices? ((Please tick)

Yes No

23. If yes, please give the name(s) of member(s) in charge of each branch, their location, membership number, address and turnover from attestation services of branches:

Sr. No.	Member In charge	M. No.	Location	Address	Turnover (Rs. In Lacs)

24. Major Areas of Practice:

Company Law – Attestation Services	
Company Law – Non-attestation Services	
SEBI – Attestation Services	
SEBI – Non-attestation Services	
GST	
Customs	
FEMA	
Appearances before Judicial and Quasi-Judicial Bodies	
Corporate Restructuring	
Insolvency Bankruptcy Code	
Income Tax	
IPR	
Reconciliation of Share Capital Audit	
Others	

Part – B – General Control

Maintenance of Professional Skills and Standards

1. Whether any partner/employee/associate of the PU who is a member of the Institute has received any order under Chapter V of the Institute of Company Secretaries Act, 1980 for Misconduct. If so, details thereof.
2. Does the PU mandate that all Company Secretaries employed by it comply with the Guidelines for Compulsory Attendance of Professional Development Programmes by the Members issued by the ICSI?
3. Is there an in-house mechanism for continuing professional education?
4. Does the PU monitor the continuing professional education by way of maintaining records thereof?
5. Does the PU sponsor the Company Secretaries appointed by it for various Professional Development Programmes organized by ICSI and other professional bodies?
6. Does the PU maintain a repository / library/e-library containing case studies, Journals, magazines, books of interest, etc. for reference?

Outside Consultation

7. Does the PU have any mechanism in place for outside consultation?
8. Are there any induction procedures established for new employees like:
 - Orientation to the firm and the profession?
 - Discussion of office procedures including:
 - Distribution of reference material
 - Requirements of ICSI
 - Continuing Professional Education
 - Independence
9. Is there a system for scheduling and staffing for carrying out an engagement?
10. Work Assignment Whether the work is assigned to the assistant CS, on the basis of the their skill and competence before assigning of attestation engagement?
11. Whether the progress of the attestation services is monitored and reviewed regularly?

Part – C – Performance of Attestation Engagements

Service Record Administration

12. Does the PU ensure receipt of engagement letters before commencing the assignment?
13. Does the PU have appropriate procedures for the new engagements?
14. Are there any procedures established to ensure proper documentation with regard to attestation services?
15. Does the PU maintain records in a manner so that the records are easily retrievable, as and when required?

Substantive Tests and Due Diligence

16. Whether Know Your Client (KYC) has been done for the clients voluntarily by the PU?
17. Does the firm obtain representation from the management on matters material to the information?
18. (a) Does the PU obtain sufficient and appropriate documents/information (b) are the same properly recorded.
19. Whether the PU as a policy consult the outgoing professional who was doing the the assignment prior to the PU taking up the same?

Attestation Service Conclusion and Reporting

20. Does the PU document the findings and reasons thereof while carrying out attestation services?
21. In case of a qualified report, does the PU provide reasons or disclaimers for such qualifications?
22. Does PU reports or fraud discovered during the course of review, to the appropriate authority.

Signature:

Name :

Date :