

Questionnaire

Part A - Profile of Practice Unit

1. Name of the Practice Unit:
and PU No.:

2. Status: Partnership ☐ Proprietorship ☐ Practising in Individual Name ☐

3. Date of Establishment of Firm: --
(Date since practising in individual name, in case of an individual practising in own name)

4. Firm Registration Number:
(Membership no., in case of an individual practising in own name)

5. Period under Review¹: -- to --

6. Particulars about the Constitution of the Practice Unit as on last day of the Financial Year under Review (as per last Form 18 filed with ICAI):

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

7. Particulars of Chartered Accountants Employed:

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

¹ Refer Para 7.1(1) of the Statement on Peer Review issued by the Institute.

8. Furnish details of Change in Constitution (Partners/Chartered Accountants Employed), if any, during the Year(s) under Review:

Name(s)	Membership Number	Date of Joining the firm	Date of Leaving

9. Number of Other Staff Employed:

- ▶ Articled/Audit Clerks
- ▶ Other Audit Staff
- ▶ Other Professional Staff

(Also mention the professional qualification)

10. Does the Practice Unit have any Branch Offices? (Please tick in the relevant box)

Yes ☐

No ☐

11. If Yes, Please give the Name(s) of Member(s) Incharge of each Branch, their Location, Membership Number, Address and Turnover from Attestation Services of Branch(es):

S. No.	Member Incharge	M. No.	Location	Address	Turnover (Rs. in lacs)

12. Gross Reciepts of the Practice Unit [both H.O. and Branch(es)] from Attestation Functions: Rs.

(in lacs)

13. Please Provide List of Attestation Clients in the Following Format *(Wherever space is insufficient, please use additional sheets):*

S. No.	Name of Clients ¹	Type of Audits ²			Turnover	Paid up Capital
		Statutory	Tax	Internal & Other	(Rs in Lacs) ³	
1.	Banks - Public/Private/Foreign					
		☐	☐	☐		
		☐	☐	☐		
2.	Central or State Public Sector Undertakings and Central Cooperative Societies having paid up capital of over Rs.5 crores and annual turnover of more than Rs.50 crores					
		☐	☐	☐		
		☐	☐	☐		
3.	Insurance Companies					
		☐	☐	☐		
		☐	☐	☐		
4.	Companies having paid up capital of over Rs.5 crores and annual turnover of more than Rs.50 crores					
		☐	☐	☐		
		☐	☐	☐		
5.	Companies having paid-up capital of over Rs.2 crores upto Rs.5 crores and turnover above Rs.20 crores					
		☐	☐	☐		
		☐	☐	☐		

¹ (a) For the period under review (refer Para 7.1(1) of the Statement on Peer Review).

(b) The practice unit may mention the unique code number instead of client name as per the client register maintained by it.

² Tick appropriate Box.

³ As at the balance sheet date of the latest financial period under review.

6.	Asset Management Companies/Mutual Funds					
		☐	☐	☐	☐ ☐ ☐ ☐	☐ ☐ ☐
		☐	☐	☐	☐ ☐ ☐ ☐	☐ ☐ ☐
7.	Branches of Public Sector/ Private Sector/Foreign Banks					
		☐	☐	☐	☐ ☐ ☐ ☐	☐ ☐ ☐
		☐	☐	☐	☐ ☐ ☐ ☐	☐ ☐ ☐
8.	Regional Rural Banks/ Cooperative Banks					
		☐	☐	☐	☐ ☐ ☐ ☐	☐ ☐ ☐
		☐	☐	☐	☐ ☐ ☐ ☐	☐ ☐ ☐
9.	Non Banking Financial Companies listed on the Stock Exchanges (<i>an NBFC may be treated as listed even though for the time being it is de-listed for any technical reason</i>)					
		☐	☐	☐	☐ ☐ ☐ ☐	☐ ☐ ☐
		☐	☐	☐	☐ ☐ ☐ ☐	☐ ☐ ☐
10.	Entities having raised funds of over Rs. one crores from Public/Financial Institutions (including Banks)					
		☐	☐	☐	☐ ☐ ☐ ☐	☐ ☐ ☐
		☐	☐	☐	☐ ☐ ☐ ☐	☐ ☐ ☐
11.	Enterprises whose equity or debt securities are listed in India or Enterprises which are in the process of listing their equity or debt securities as evidenced by the Board of Directors' resolution in this regard					
		☐	☐	☐	☐ ☐ ☐ ☐	☐ ☐ ☐
		☐	☐	☐	☐ ☐ ☐ ☐	☐ ☐ ☐
12.	Other Entities ⁴					
		☐	☐	☐	☐ ☐ ☐ ☐	☐ ☐ ☐
		☐	☐	☐	☐ ☐ ☐ ☐	☐ ☐ ☐

⁴Other Entities which are contributing the lowest fees i.e. upto a maximum of 25% of the total revenue, may be clubbed under this head. The purpose of providing the detailed information about clients to the Peer Reviewer is to enable him to select random sample for the purpose of conducting the review. Therefore, all PUs are advised to arrange the list of all clients for whom attestation services have been rendered with reference to the fees received by them in the descending order. After making that list, they may club all those entities which are contributing the lowest fees i.e. upto a maximum of 25% of total revenue. However, in respect of entities contributing the top 75% of total revenue, they are required to state the name of each client, type of audit performed, turnover and paid up capital.