

Part B - General Control

Independence

S. No.	Questions	Yes	No	N. A. (State Reasons) ¹
14.	Does the practice unit have any laid down policies and procedures relating to independence? If yes, enclose a copy thereof.	☐	☐	☐
15.	Are the practice unit's policies and procedures relating to independence communicated to all personnel:			
	▶ At the time of joining?	☐	☐	☐
	▶ Subsequently on periodical basis?	☐	☐	☐
16.	Has the practice unit designated an individual who is responsible for providing guidance and to resolve issues on independence policies?	☐	☐	☐
17.	Does the practice unit monitor compliance with policies and procedures relating to independence by way of sending the Memorandum of inquiry or receiving written representation or by any other method from personnel on regular basis?	☐	☐	☐

Maintenance of Professional Skills and Standards

18.	Has the practice unit established guidelines and requirements for continuing professional education?	☐	☐	☐
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¹ Please attach additional sheet(s), if necessary.

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|-----|---|--------------------------|--------------------------|--------------------------|
| 19. | Does the practice unit have any in-house mechanism for continuing professional education? | ☐ | ☐ | ☐ |
| 20. | Does the practice unit monitor the continuing professional education by way of maintaining records thereof? | ☐ | ☐ | ☐ |

Outside Consultation

- | | | | | |
|-----|---|--------------------------|--------------------------|--------------------------|
| 21. | Does the practice unit provide access to reference libraries and other authoritative sources by way of: | | | |
| | <ul style="list-style-type: none"> Providing with copies of Technical material issued by the institute, from time to time, thereby ensuring that they are made aware of changes taking place in Accounting and Auditing Standards? | ☐ | ☐ | ☐ |
| | <ul style="list-style-type: none"> Consulting firms and/or individuals? | ☐ | ☐ | ☐ |
| 22. | Does the practice unit ensure availability of expertise and/or experienced individuals for consultation with the consent of the auditee by way of: | | | |
| | <ul style="list-style-type: none"> Maintenance of records of outside consultation or consultation within the firm? | ☐ | ☐ | ☐ |
| | <ul style="list-style-type: none"> Documenting the procedure for resolution of differences of opinion related to accounting and auditing problems associated with an audit engagement? | ☐ | ☐ | ☐ |

Staff Supervision And Development

23. Are there any introductory procedures established for new employees like:

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|---|--------------------------|--------------------------|--------------------------|
| ■ Orientation to the practice unit and the profession? | ☐ | ☐ | ☐ |
| ■ Discussion of office procedures including: | | | |
| a. Distribution of technical material; | ☐ | ☐ | ☐ |
| b. Requirements of the ICAI; | ☐ | ☐ | ☐ |
| c. Continuing Professional Education; and | ☐ | ☐ | ☐ |
| d. Independence. | ☐ | ☐ | ☐ |

24. Is there a system for scheduling and staffing for carrying out an engagement? ☐ ☐ ☐

25. Does the practice unit maintain staff files having the necessary information including:

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|--|--------------------------|--------------------------|--------------------------|
| ■ Details of training programmes undergone during employment? | ☐ | ☐ | ☐ |
| ■ Periodic developments? | ☐ | ☐ | ☐ |

Office Administration

26. Whether the skill and competence of assistants are considered before assignment of attestation engagement? ☐ ☐ ☐

27. Whether the progress of the attestation services is monitored by the service incharge? ☐ ☐ ☐

28. Is the work performed by each assistant reviewed by the engagement incharge and wherever necessary, guidance is provided to assistants? ☐ ☐ ☐