

FIRST SCHEDULE			SECOND SCHEDULE	
Part I	Part II	Part III	Part I	Part II
1 Practice in his own name - Not = CA -Not = Partner/Employee	1 Pays/Agrees to pay.... Share of Salary from employment	1 FCA	1 Discloses Confidential Info of Client unless.....	1 Provisions /Regulations/Guidelines (Revise Notifications)
2 Pays/Agrees to pay	2 Accepts/Agrees to accept Commission from.... Lawyer/broker/agent/customer	2 Not = Info/Requirement	2 Issues Certificate/Report... (Without Examination)	2 Employee CA Discloses Confidential Info
3 Accepts/Agrees to accept		3 Submits False Info - Write-up - Tender - Inviting work from another	3 Forecast..as if vouches for accuracy	3 Particulars submitted = false
4 Partnership =CA =Professional Body			4 Opinion on financial statement Himself /Partner/Relative = Substantial Interest	4 Defalcate/Embezzle
5 Secures Biz Either Not = Partner/Employee Or = Means Not Open to a CA			5 Material Fact	
6 Solicits Biz (C/A/I) - From another CA - Tender			6 Material Misstatement	
7 - Advertises attainments - Designation			7 Either Not = Due Diligence Or = Negligence	
8 Previous Auditor (without communicating in writing)			8 Obtain Adequate Information for Opinion	
9 Ascertain Section 225 requirements			9 Disclose in audit report.... Departure from audit procedure(GAAP)	
10 Audit Fees not = f (findings) not = f (profits) except.....			10 Money.. - Separate Bank Account - Usage for Purposes Mentioned	
11 Biz other than CA unless = General Permission = Specific Permission				
12 Allows to sign Not = Member / Partner				

Source: <http://www.auditingmantras.com>
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