

PLANNING QUESTIONNAIRE

Firm Name: _____

Contact for Practice Inspection: _____

Contact Responsible for Students/Candidates: _____

(Please email the completed questionnaire to paservices@cpamb.ca or fax to CPA MB 204 943.7119.)

1. Practice Leaders

Name	Partner Since	Function (Assurance, Tax, Etc.)	Authority to Sign/Issue					
			Audit Reports?		Review Engagement Reports?		Compilation Engagements?	
			Yes	No	Yes	No	Yes	No
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Note: Practice Leader means any member with the authority to sign or issue an assurance report or compilation communication or to issue an opinion or to provide advice or interpretation with regard to financial reporting, financial investigation, financial litigation or tax matters.



2. Staff

Staff Description	Number
1. Sole practitioner (<i>indicate with a "1"</i>).	
2. Total number of practice leaders with responsibility for any audit, review or compilation engagements. This includes tax or other specialist partners with such responsibilities.	
3. Total number of practice leaders with NO assurance OR compilation engagement responsibilities (<i>e.g. tax only partners</i>).	
4. Staff CPAs.	
5. CPA candidates (<i>Pre-Approved Path</i>).	
6. CPA candidates (<i>Experience Verification</i>).	
7. Technicians/bookkeepers/other field staff.	
Total	

Note: If training students and candidates, complete Training Questionnaire.

3. Does the office engage CPAs and/or contractors on a per diem basis? Yes No
If yes, please provide names of CPAs contracted and particular files.

4.

Type of Engagement	Number of Clients (Approximate)	Number of Chargeable Hours (Approximate)
Audit		
Review		
Special reports*		
Compilation		
Total		

**Special reports include a report to a third party confirming client revenues, expenses, salary/draws, & other financial statement information; a report advising on the results of applying specified procedures to financial information or a report on compliance with a specific agreement, statute or regulation.*

Are files stored, in whole or in part, electronically? Yes No If yes, indicate specific software used:

Software/Caseware Version No. _____

Note: It will be necessary to provide each practice inspector with a computer and firm software for the duration of the inspection if files are stored electronically.



5. Client Industries (*Number of Engagements*)

Industries/Client Type	Audit Engagements	Review Engagements
Manufacturing/Wholesale		
Construction/Contractors		
Retail		
Real Estate		
Auto Dealerships		
Farming		
Travel Agencies		
Banks		
Credit Unions		
Condominium Corporations		
Not-For-Profit Organizations		
Hospitals		
School Divisions		
Municipalities		
First Nations		
Health Authorities		
Other (<i>Please Specify</i>):		

6. Assurance Client Financial Reporting

Frameworks	Audit		Review	
	Yes	No	Yes	No
IFRS (<i>CPA Canada Handbook Part I</i>)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Accounting Standards for Private Enterprises (<i>CPA Canada Handbook Part II</i>)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Accounting Standards for Not-for-Profit Organizations (<i>CPA Canada Handbook Part III</i>)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Accounting Standards for Pension Plans (<i>CPA Canada Handbook Part IV</i>)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Public Sector Accounting Standards	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Special Purpose Frameworks	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



7. Canadian Public Accountability Board (CPAB)

	Yes	No
Are you a registrant with the Canadian Public Accountability Board (CPAB)?	<input type="checkbox"/>	<input type="checkbox"/>
• If yes, have you been subject to a review by CPAB?	<input type="checkbox"/>	<input type="checkbox"/>
• Date of review report? _____		
• If no, do you intend on becoming a CPAB participating audit firm?	<input type="checkbox"/>	<input type="checkbox"/>
Are any of the above clients reporting issuer clients (<i>a reporting issuer is defined as a company with either total assets or total market capitalization of at least \$10 million</i>)?	<input type="checkbox"/>	<input type="checkbox"/>

8. Office Profile

Please provide information on the office's profile and describe significant changes since the previous practice review.

Engagements in emerging areas (i.e. Blockchain, Crypto-Assets, Cannabis)
Please indicate if your office performs these types of engagements and if so, in which area(s).

Use of Artificial Intelligence
Please indicate if your office uses any tools which incorporate Artificial Intelligence or machine learning.

Operations and/or clients outside of Manitoba
Please indicate province(s) where clients are located.

Practitioner/Partners/Practice Leaders left firm or retired
Indicate name(s) and date(s) of departures.

Changes to permit streams
Indicate name(s) and date(s) of category changes.



Changes to nature of work performed
Indicate areas of practice where work has significantly increased or decreased.

Other changes
Describe any other areas of change to the practice.

9. Quality Control Policies and Procedures

Type	Audit		Review	
	Yes	No	Yes	No
Standardized engagement checklist	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Partner file review	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Partner financial statement review	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Cyclical monitoring of files**	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

***With respect to the cyclical monitoring requirements, CSQC 1 requires that those performing the engagement or the engagement quality control review not be involved in the cyclical inspection of the completed files. As a result, smaller firms may need to look for an external monitor to do the inspection of individual engagements on a cyclical basis. Practitioners are reminded that the provincial institute reviews are not a substitute for the requirement that the firm conduct its own cyclical inspections of completed assurance engagements.*

Date of review: _____

	Yes	No
Does the firm conduct ongoing (<i>at least annually</i>) consideration and evaluation of the quality control system (<i>as contemplated in CSQC 1 to provide reasonable assurance that the policies and procedures are relevant, adequate and operating effectively</i>)?	<input type="checkbox"/>	<input type="checkbox"/>

10. If an external monitor's report has been completed on your firm files, for compliance with CSQC1 and CAS220, please submit that report with the information above to the Practice Inspector.