



QUALITY REVIEW BOARD

(Established under an Act of Parliament)

In Pursuit of Professional Excellence of Chartered Accountants in India

Ground Floor, Admin Block, ICAI Bhawan,
A-29, Sector 62, Noida, Uttar Pradesh - 201309

**Request for Proposal (RFP)
of
Development of On-line
Questionnaire for Quality Review
Board**

Issued On: 7th February, 2022

**Last Date of Bid Submission: 28th February, 2022
(5 PM)**



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NOTICE INVITING TENDER (WEB)

Quality Review Board (QRB) invites bids from reputed and experienced Service Providers for **Development of on-line Questionnaire** For more details, interested parties may visit www.qrbca.in Last date for submission of bid is 28th February, 2022 up to 5.00 PM.

Secretary, QRB



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SECTION I: RELEVANT INFORMATION AT A GLANCE

Proposals are invited by Quality Review Board from eligible and experienced Service providers for Development of on-line Questionnaire

1	Project	Development of on-line Questionnaire
2.	Scope	Please refer Section III.
3.	Cost of RFP Document	Freely downloadable from our website https://www.qrbca.in
4.	Earnest Money Deposit	Rs.5,000/- (Rs. Five Thousand only, interest free, refundable) in the form of Demand Draft in favour of “Quality Review Board of The Institute of Chartered Accountants of India” Payable at Noida.
5.	Last date, time and address for submission of Bids	28th February, 2022 up to 5 p.m. addressed to: Secretary, Quality Review Board Ground Floor, Admin. Block, ICAI Bhawan,A-29, Sector-62, Noida, Uttar Pradesh - 201309
6.	Pre-Bid Meeting, Technical Bid, Commercial Bid Date	14th February, 2022 Time: 3 PM https://icai-org.zoom.us/j/88263743311 Date of Opening of Technical Bid and Financial bid shall be communicated through the website www.qrbca.in under the link of this tender and the bids would be opened on the scheduled date and time even if bidders are not present.
7.	RFP Validity	90 days from last date of submission of bids
8.	Submission of bids	Technical bid (Form A) and Financial bid (Form C) should be kept in separate sealed envelopes superscribing ‘ Technical bid ’ and ‘ Financial Bid ’ respectively and the two bids be placed again in a single envelope super scribing “ Bid for Development of on-line Questionnaire for Quality Review Board ”. EMD shall be placed separately in main envelope.
9.	Delivery Timelines	Within 30 Calendar days from the date of receipt of Letter of Intent.



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10	Tender Query	Prospective bidders desirous of participating in tender process may submit their written queries through email at accounts@qrbca.in latest by 13 th February, 2022 (5 PM).
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Note:

1. A Bidder cannot be allowed to submit more than one Bid.
2. Bidder should have valid GST registration number and meet all the requisite legal requirements.
3. The Bidder is not allowed to sub-let the work or its coordination to any other party/sister-concern without prior written consent from QRB.
4. Any amendment/ corrigendum to this RFP document shall be posted on the QRB's website www.qrbca.in.
5. The QRB reserves the right to call for any other details or information from any of the Bidders.
6. QRB reserves all rights to reject any bid at any time, at any stage, fully or partly for whole process and/ or for particular bidder and also reserves all rights at any time to add, alter, modify, change, edit & delete any condition at any stage. QRB also reserves the right to cancel the entire tender process without assigning any reason. In this regard, the decision of QRB shall be final and binding on all the Bidders.
7. QRB shall not be responsible for non-receipt or for delayed receipt of any Bid.



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SECTION II: INSTRUCTIONS TO BIDDERS

1. No change/alterations by the vendor in the prescribed terms and conditions shall be acceptable.
2. Upon verification, evaluation / assessment, if any information furnished by the bidder is found to be false / incorrect, their bid shall summarily be rejected and no correspondence on the same shall be entertained.
3. No deviation from the prescribed tender terms and conditions will be accepted. Any violation thereof will automatically lead to the rejection of the bid.
4. Bidder shall submit letter of authorisation, authorising the person signing the RFP document on behalf of the bidder and/ or the written power of attorney executed in the favour of person who is empowered or authorised for making such authorizations or signing of RFP, as the case may be.
5. Every page of the RFP document shall be signed and stamped by the bidder or by a person duly authorized or empowered by the bidder.
6. The person signing the RFP document, shall sign with date in regard to all the changes, alterations, corrections made in the RFP document. No eraser and/or over writing without authentications is/are permissible.
7. QRB will not be responsible for any misinterpretation or wrong assumption made by the bidder, while responding to the tender.
8. QRB may, for any reason whether at its own initiative or in response to the clarification requested by the prospective Bidder, issue amendment in the form of addendum during the Bidding period and subsequent to receiving the bids. Any addendum thus issued shall become part of the Tender document and Bidder shall submit 'original' addendum duly signed and stamped in token of his acceptance. For addendum issued during the Bidding period, Bidder shall consider the impact in his Bid. For addendum issued subsequent to receiving the Bids, Bidder shall follow the instructions issued along with addendum with regard to submission of impact on quoted price/revised price, if any.
9. The bidders are advised to go through the tender document and advertisement carefully to understand the documents required to be submitted as part of the bid. Please note the number of covers in which bid document have to be submitted, number of documents – including the name and content of each of the document that needs to be submitted. Any deviation from these may lead to rejection of the bid. The



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complete RFP document along with the documentary evidence should be properly numbered and duly cross-referenced/linked with RFP Clause Number.

10. Bid submitted shall be in the prescribed formats as given herein and shall also have the relevant documents as annexures through which the eligibility is being claimed by the bidder. The complete RFP document along with the documents annexed therewith should be properly numbered and duly cross-referenced/linked with RFP Clause Number.
11. The Bidder shall submit its Bid in two (2) parts, namely; Part-I which shall have Technical Bid and Part-II which shall have Financial Bid in the specified format given herein, in separate envelopes. Both Technical Bid and Financial Bid shall be submitted separately on the Bidder's letter head.
12. Bidder must submit the original 'Technical Bid' and 'Financial Bid' in separate sealed envelopes duly superscripted and both these sealed envelopes are required to be put again in a separate sealed envelope, superscribed **"Bid for Development of on-line Questionnaire for Quality Review Board"**.
13. The Bids complete in all respects as specified in this RFP Document and duly addressed shall be dropped in the tender box kept at the under mentioned address or may be sent/submitted by Registered Post/ to: –

Secretary, Quality Review Board
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A-29, Sector-62, Noida, Uttar Pradesh - 201309.
14. The Bids shall be valid for a period of 90 days from the last date for submission of the Bid.
15. Last Date & Time of submission of Bid: 28th February, 2022, 5 PM.
16. The complete bid document should be submitted before due date and time as given at Clause 15 above. Bid received after the stated time and date and at any place or medium other than specified herein would not be considered and shall be rejected summarily.
17. The QRB reserves the right to accept or reject any/all the bid(s) including the lowest bid without assigning any reason and no correspondence in this regard shall be entertained. The QRB shall not be responsible for any delay, loss, or non-receipt of bid to this RFP.



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18. The bidder shall carefully examine and understand the conditions of RFP and may seek written clarifications, if any required, with respect to any of the prescribed conditions of RFP.
19. The Bidder shall authorize a representative for interacting with the QRB during evaluation of the Bid.
20. The successful Bidder shall be required to enter into an agreement with the QRB, within Thirty (30) days of the receipt of the Letter of Intent or within such extended period, as may be specified by the QRB in this regard.
21. Submission of illegible documents shall lead to disqualification of the bidder.
22. Date & Time of opening of Technical and Financial Bids shall be communicated through QRB website www.qrbca.in. The bidder may choose to nominate its/ his representative at the time of opening of bid. However, the bid shall be opened on the specified date and time, or on such extended date and time as specified by QRB even in absence of the bidder's representative.
23. The bidder must furnish EMD as specified in Section I in form of DD drawn on any Nationalized/ Scheduled Commercial Bank issued in favour of Quality Review Board of The Institute of Chartered Accountants of India payable at Noida. Bids not accompanied with EMD shall be rejected summarily. No interest will be paid on EMD/ Security Deposit/ Performance Security.
24. EMD is to be submitted by all bidders irrespective of their status/ registration as MSME, start-up etc.
25. If the bidder, after submission, revokes his/its bid or modifies the terms and conditions thereof during the validity of his/its bid except where the QRB has given opportunity to do so, the earnest money deposit submitted by Bidder, in such case, shall be forfeited. The Earnest Money Deposit of unsuccessful bidders shall be returned within 30 days, after opening of bid.
26. No enquiry shall be made by the bidder(s) during evaluation of the Bids, till final decision is conveyed to the successful bidder(s). However, QRB can make any enquiry / seek clarification from the bidder(s), which the bidder must furnish within the stipulated time else bid of such defaulting bidder will be rejected.
27. Amount shall be written in both words and figures. In the event of difference, the amount in the words shall be valid and binding.



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28. The financial bid shall be evaluated for completeness and accuracy. Arithmetical errors will be rectified on the following basis:

If there is discrepancy between unit price and total price that is obtained by multiplying the unit price with the quantity, Unit price shall prevail, and total price shall be corrected. If the bidder does not accept the correction of the errors, its bid will be rejected. If there is any discrepancy between words and figures, the amount in words will prevail.

29. Bidders are not allowed to submit more than one Bid. The Bidder will not sub-let the work or its coordination to any other party/sister-concern.
30. QRB reserves all rights to reject any bid at any time, at any stage, fully or partly for whole process and/or for particular bidder and also reserves all rights at any time to add, alter, modify, change, edit & delete any condition at any stage and/or vary all or any of these terms and conditions or replace fully or partly for whole process and/or for particular bidder or vary all or any of these terms and conditions or modify without assigning any reasons whatsoever. In this regard, the decision of QRB shall be final and binding on all the participants.
31. QRB may at any time cancel or withdraw the invitation to bid without assigning any reason and the EMD submitted by Bidders shall, in such case, be refunded to them within 30 days of the withdrawal of the invitation to bid.
32. The bidders are cautioned that not giving complete information called for in the RFP document or not giving it in clear terms or making any change in the prescribed formats or deliberately suppressing the information shall result in the bidder being summarily disqualified.
33. The successful Bidder shall be required to convey its acceptance of the letter of intent issued by the QRB, within 10 days of the receipt of Letter of Intent or within such extended period, as may be specified by the QRB in this regard.



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SECTION III: SCOPE OF WORK

In exercise of the powers conferred u/s 28A of the Chartered Accountants Act, 1949, the Central Government of India, by Notification No. GSR 448 (E) dated 28th June, 2007, constituted a Quality Review Board (QRB) consisting of a Chairperson and ten other members as an independent body to review the quality of services rendered by chartered accountants in the country. It is a robust set-up where the Central Government nominates the Chairperson and five members. Members are nominated from amongst the persons of eminence having experience in the field of law, economics, business, finance or accountancy. ICAI nominates the other five members. Majority of members of QRB are independent of the profession. Since FY 2012-13, QRB has formalised a distinct and strong system of independent review of statutory audit services of the audit firms in India. For more details, please visit www.qrbca.in

Requirement for On-line Questionnaire of Quality Review Board

Topic: Questionnaire for Thematic Review on Audit Firms' Quality Control Procedures

Original File: MS Excel file containing Questionnaire has total of 75 questions with multiple sub-parts. However, these questions have been categorized under different sections as follows:-

Part No.	Question No.
Intro	1-8
I	9-13
II	14-21
III	22-26
IV	27-34
V	35-59
VI	60-75

The file is enclosed for reference.

Scope of work:

- Develop the above Questionnaire into an on-line form.
- This Questionnaire would be required to be sent by the QRB to certain specified Audit firms by e-mail (more than 500 initially) who would be required to fill this Questionnaire on-line and submit to QRB.



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- All the columns/fields in the Questionnaire are mandatorily required to be filled by the Audit Firm/s except the last column 'Score by QRB' which will be filled by the QRB post receipt of response. This last column should be disabled for respondents.
- Responses received from Audit firms on the on-line Questionnaire should facilitate easy collation of the responses submitted so that a summary of all the responses from the respondents to various questions can be made in absolute numbers as well as percentages. Therefore, job will also include post response submission MIS related support for report compilation on different fields.

Refer Annexure A for Sample Form.

Time for development: 30 days.

Financial Bid shall be required for:-

1. One-time Form Development Cost including Admin/Back Office score module and MIS Report - comparative excel section-wise having audit firm names in rows while questionnaire in columns along with their submitted replies giving total numbers as well as comparative percentages
2. Maintenance (optional, in case requirement is not one time)
3. Change Management Cost (optional, in case of any change in requirement)



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SECTION –IV: GENERAL CONDITIONS OF THE CONTRACT

1. APPLICATION

These general conditions shall apply to the extent that provisions in other parts of this document do not supersede them. For interpretation of any clause in the RFP or the Agreement arising thereunder, the interpretation /clarification of the QRB shall be final and binding on the Bidder.

2. CLARIFICATIONS

During technical evaluation of the bids, QRB may, at its sole discretion, ask Bidders for clarifications on their bids. Any word used in singular shall have the connotation of plural as well.

3. AMENDMENTS

At any time prior to deadline for submission of bid, QRB may for any reason, modify the Tender conditions. The Bidders shall be notified of the amendments by posting the same at QRB's Website <https://www.qrbca.in> and such amendments shall be binding on them and if the amendments are notified after submission the Bids, the bidders shall follow the instructions as may be issued by QRB

4. PARTNERSHIP /COMPANY

If the Bidder is a Partnership Firm/Company/LLP, the full details of the composition of the organization in detail should be submitted along with copy of the Articles of Association /MOA/Partnership Deed/Power of Attorney/any other relevant document as the Case may be.

5. REPRESENTATIONS AND WARRANTIES

The Vendor represents and warrants to QRB that:

- a) It is duly organized and validly existing under the laws of India, and has full power and authority to execute and perform its obligations under this RFP/ Tender and to carry out the transactions contemplated hereby;
- b) It has taken all necessary corporate and other actions under laws applicable to its business to authorize the execution and delivery of this RFP/ Tender and to validly exercise its rights and perform its obligations under this RFP/ Tender;



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- c) From the Effective Date, it will have the financial standing and capacity to undertake the Project in accordance with the terms of this RFP/ Tender;
- d) In providing the Services, it shall use the best possible endeavors not to cause any disruption to QRB's normal business operations.
- e) This RFP/ Tender has been duly executed by it and constitutes a legal, valid and binding obligation, enforceable against it in accordance with the terms hereof, and its obligations under this RFP/ Tender shall be legally valid, binding and enforceable against it in accordance with the terms hereof;
- f) The information furnished in the tender documents and as updated on or before the date of RFP/ Tender is true and accurate in all material respects and nothing is suppressed or misrepresented as at the date of this RFP/ Tender;
- g) The execution, delivery and performance of this Agreement arising out of this RFP/ Tender shall not conflict with, result in the breach of, constitute a default by any of the terms of its Memorandum and Articles of Association or any Applicable Laws or any covenant, contract, agreement, arrangement, understanding, decree or order to which it is a party or by which it or any of its properties or assets is bound or affected;
- h) There are no material actions, suits, proceedings, or investigations pending or, to its knowledge, threatened against it at law or in equity before any court or before any other judicial, quasi-judicial or other authority, the outcome of which may result in the breach of this RFP/ Tender or which individually or in the aggregate may result in any material impairment of its ability to perform any of its material obligations under this RFP/ Tender;
- i) It has committed no violation or default with respect to any order, writ, injunction or decree of any court or any legally binding order of any Government Instrumentality which may result in any Adverse Effect on its ability to perform its obligations under this RFP/ Tender and no fact or circumstance exists which may give rise to such proceedings that would adversely affect the performance of its obligations under this RFP/ Tender;
- j) It has complied with Applicable Laws in all material respects and has not been subject to any fines, penalties, injunctive relief or any other civil or criminal liabilities which in the aggregate have or may have an Adverse Effect on its ability to perform its obligations under this RFP/ Tender;
- k) It and its personnel, have the necessary experience, skill, knowledge and competence to perform the Services;
- l) No sums, in cash or kind, have been paid or shall be paid, by it or on its behalf, to any person by way of fees, commission or otherwise for entering into Agreement arising out of this RFP/ Tender



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or for influencing or attempting to influence any officer or employee or Board Members of QRB in connection therewith.

6. DISQUALIFICATIONS

The QRB may, at its sole discretion and at any time during the evaluation of Bid, disqualify any bidder, if the bidder has; Submitted the Bid documents after the response deadline; Made misleading or false representations in the forms, statements and attachments submitted in proof of the eligibility requirements; Exhibited a record of poor performance such as abandoning works, not properly completing the contractual obligations, inordinately delaying completion or financial failures etc. in any project in the preceding three years; submitted bid that is not accompanied by required documents or is non-responsive; failed to provide clarifications related thereto, when sought; Submitted more than one Bid; Declared ineligible by the Government of India or any other body for corrupt and fraudulent practices or blacklisted; or modified the terms and conditions of RFP.

7. PREPARATION OF BID

The Bidder shall comply with the related information during preparation of the Bid. The Bid and all associated correspondence shall be written in English and shall conform to prescribed formats. Any interlineations, erasures or over writings shall be valid only if they are initialed by the authorized person signing the Bid. The Bid shall be typed or written in indelible ink and shall be signed by the Bidder or duly authorized person(s) to bind the Bidder to the contract. The letter of authorization shall be supported by written power of attorney and shall accompany the Bid.

Bidders are not permitted to modify, substitute, or withdraw bids after its submission.

8. SUBMISSION, RECEIPTS AND OPENING OF BIDS

Technical and financial bids must be submitted in separate sealed envelopes duly superscripted and both these sealed envelopes are required to be put again in a separate sealed envelope, superscribed “**Bid for Development of on-line Questionnaire for Quality Review Board**”. The bids shall be opened on the specified date & time at the designated venue.

9. DEADLINE FOR SUBMISSION OF BIDS



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Bids from Bidders, complete in all respects must be received by the QRB at the address and by the date specified herein.

10. EARNEST MONEY AND PERFORMANCE SECURITY AMOUNT

10.1 A sum of Rs. /- (Rupees ... only) as earnest money deposit (EMD) in the form of the demand draft drawn on any Nationalized/Scheduled Commercial Bank drawn in favour of the 'Quality Review Board of The Institute of Chartered Accountants of India', payable at Noida shall be furnished by the Bidder along with the Bid.

EMD/Security Deposit/Performance Security is liable to be forfeited in case:

- a) the Bidder modifies its application price any time after submission of Bid and after being declared as successful bidder
- b) the bidder withdraws its/his offer during the period of tender validity.
- c) of a non-acceptance of Letter of Intent/ Work Order by the successful Bidder.
- d) bidder fails to furnish performance guarantee/ performance security/ security deposit within 10 days from the award of the work/issue of Letter of Intent/ Work Order.
- e) the successful bidder refuses/fails to execute the Agreement or furnish the Performance Guarantee.
- f) the Bidder found to be indulged in Canvassing in any form in connection with RFP/ tender.
- g) the Bidder is found to be suppressing the information or furnishing wrong information.
- h) the successful bidder fails to honour or refuses to comply with or modifies any or all terms and conditions of the RFP/ tender.

The EMD of unsuccessful bidder shall be returned only after finalization of the tender process.

No interest shall be paid on the amount of Earnest Money and Performance Guarantee Deposit.

10.2 The successful Bidder shall furnish to QRB performance guarantee for an amount equivalent to 10% of Contract value in the form of bank guarantee issued by a Nationalized/ scheduled Bank in favour of 'Quality Review Board of The Institute of



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Chartered Accountants of India, Noida' within Ten (10) days of the receipt of the Letter of Intent. On the receipt of Performance Bank Guarantee, EMD will be refunded/returned to the successful Bidder. The bank Guarantee would be valid for period of 39 Months.

Security Deposit/Performance Security is liable to be forfeited in case:

- a) the successful Bidder modifies its application price any time after being declared as successful bidder
- b) the successful bidder withdraws its/his offer during the period of agreement.
- c) the successful bidder refuses/fails to execute the Agreement.
- d) the successful bidder fails to perform the work to the satisfaction of the QRB.
- e) the Bidder founds to be indulged in Canvassing in any form in connection with RFP/ tender.
- f) the Bidder founds to be suppressing the information or furnishing wrong information.
- g) the successful bidder fails to honour or refuses to comply with or modifies any or all terms and conditions of the Agreement/ Work Order/ LoI.
- h) the successful bidders fail to development, test and commissioning of portal or delays beyond given timeline in incorporating suggested modifications/ changes or fails to meet the quality specifications or fails to rectify technical difficulties and carry out maintenance within specified time.
- i) the successful bidder/ service provider assigns or sub-lets the work under the contract without the prior written permission from the QRB.

11. Acceptance of tender shall be intimated to the successful tenderer through a Letter of intent (LOI) duly signed by the authorized signatory of the QRB. The successful tenderer is required to execute the agreement on a non-judicial stamp paper of requisite value within the time specified in the LOI or as extended by QRB in writing.

12. PERIOD FOR COMMISSIONING AND DEVELOPMENT

The service provider shall develop and commission the Development of on-line Questionnaire for Quality Review Board within 30 days from the receipt of letter of intent (LoI).



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13.HAND-HOLDING PERIOD

The Hand-holding period shall be for 30 days post Go-Live of Development of on-line Questionnaire for Quality Review Board. During Hand-holding period, the service provider shall extend/provide free support including rectification of any default in the system.

14.TERM OF CONTRACT FOR DEVELOPMENT OF ON-LINE QUESTIONNAIRE

The Empanelment of Service Provider shall be initially valid for per period of three (3) years from date of Agreement. If the parties so desire, the agreement may be extended further on mutually agreed terms.

15.PAYMENT TERMS

One Time Development, Change Management: 100% Payment on Completion of Work and Certification by user Department in this regard.

AMC Payment: Quarterly in Advance

QRB will remit payment to the Service Provider within thirty (30) days from the date of receipt of invoice subject to submitting all requisite documents along with invoice and verification thereof. The payment will be subject to TDS as applicable under the Income Tax Act, 1961 and other taxes.

16.INDEMNITY

- a) The Service Provider shall keep QRB indemnified against all actions, suits and proceedings and any costs, charges, expenses, loss or damage incurred, suffered, caused to/sustained by QRB by reason of infringement of intellectual property rights of third party or any default or breach or lapse or negligence or non-observance of any rules, regulations, laws, byelaws etc. or non-performance or any non- payment by/on behalf of Service Provider.
- b) The Service Provider shall, at its own expense, defend, indemnify, and hold QRB harmless for damages, liabilities, claims, losses, costs, demands, suits, actions, and reasonable expenses (*including but not limited to reasonable attorneys' fees and settlement costs*) (collectively, "Damages") arising out of or related to any third party suits or claims brought against QRB (i) arising out of or related to the Service



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Provider's violation of any applicable laws, gross negligence, or willful misconduct, or (ii) arising out of or related to any physical damage to property, or personal injury or death, caused by Service Provider or any of its Affiliates, officers, directors, and employees.

- c) If any action in any court of law is brought by a third party against QRB or any of its representatives /officers for the failure or neglect on the part of Service Provider to perform any acts, matter, covenants or things under the Contract, or for any damage or injury caused by the alleged omission or negligence on the part of Service Provider, its agents/representatives or employees, Service Provider shall in all such cases be responsible and indemnify and keep QRB and/ or its representative/officers harmless from all losses, damages, expenses or decrees arising out of such action.

17.LIQUIDATED DAMAGES

A. Delay in Development and Commissioning of Development of on-line Questionnaire:

If during the contract period, following problems are found, a Liquidated damages @ 0.5% of Contract value per week on each default and maximum up to 10% of the Contract value shall be imposed on the Vendor by the QRB:

- Quality of deliverables is not up to the mark (*till the quality is improved to the required extent*).
- Delay beyond stipulated schedule in development and commissioning of deliverables.

If the delay in development and commissioning of system/ improving the quality of the deliverables is beyond 2 weeks, then the QRB may rescind the Contract and will be free to get it done from other Agency at the risk and costs of the Vendor.

B. Delay in Maintenance and extending support:

The Vendor shall ensure that the call reported by QRB must be attended personally on or before Next Business Day (NBD) and resolved within 2 working days. In case during Annual Maintenance Contract (AMC) period, vendor fails to provide maintenance/ extend support and the Up time of 95% is not maintained by the vendor then QRB reserves the right to impose Liquidated Damages and/or invoke the Bank Guarantee.

18.PENALTY



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If the performance of work/services is delayed beyond time schedule due to reasons attributed to the service provider and if the same has not been otherwise extended by QRB, the Service provider shall be liable for Penalty as under;

- ½ percent of total value of contract, for each day of delay in case of goods/services expected to be delivered within 7 days.
- 1 percent of total value of contract, for each day of delay in case of goods/services expected to be delivered beyond 7 days, but upto 14 days.
- 2 percent of total value of contract, for each day of delay in case of goods/services expected to be delivered beyond 14 days.

The QRB, without prejudice to its rights remedies pursuant to this agreement, reserves its right to forfeit the Performance bank Guarantee towards the penalty for delay in completion of the work.

19.RESOLUTION OF DISPUTES

In case any dispute arises between the parties in relation to any of the terms and conditions of RFP or meaning or interpretation thereof or the contract arising thereunder, in the first instance, the parties shall try to resolve the dispute amicably, failing which the dispute shall be referred to the sole arbitrator to be appointed mutually by the parties. The Arbitration and Conciliation Act, 1996 and any statutory modification or re-enactment thereof, shall apply to these arbitration proceedings. The Seat of Arbitration shall be at Delhi and the language of the arbitration proceeding and that of all documents and communications between the parties shall be in English. The decision of the arbitrator shall be final and binding upon both the parties. All arbitral awards shall be in writing and shall state the reasons therefor. The expenses of the arbitration as determined by the arbitrator shall be shared equally by the parties.

20.JURISDICTION

Subject to the arbitration clause herein contained, all disputes between the parties pertaining to this contract shall be subject to the jurisdiction of the competent Courts at Delhi only.

21.CONFIDENTIALITY

- a) Confidential Information means any information or data, in any form or storage medium whatsoever, of any nature in relation to QRB that may be provided by QRB to the Service Provider on confidential basis in terms of the Contract.
- b) The Service Provider shall, at all times, during the continuance of the Contract or otherwise (i) keep all Confidential Information confidential and accordingly shall not



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disclose any such Confidential Information to any third party under any circumstances; (ii) not use or cause the use of any Confidential Information for any purpose whatsoever other than that contemplated under this Contract; (iii) take all care to ensure that all persons including the officials as well as employee(s) of the Service Provider who handle the Confidential Information keep(s) the same confidential and not use the same except for the purposes for which it is meant for.

- c) The obligations of the Service Provider under this clause shall survive the termination of the contract.

22. STANDARDS OF PERFORMANCE

The selected Bidder/vendor shall perform and carry out their obligations under the Contract with due diligence and efficiently. The vendor shall always act in respect of any matter relating to this contract as faithful advisor to the QRB. The vendor shall always support and safeguard the legitimate interests of the QRB in any dealings with the third party. The vendor shall conform to the requirements laid down in RFP in totality.

23. TAXES AND DUTIES

The Bidder(s) shall fully familiarize themselves about the applicable taxes such as GST, on amount payable by QRB under the contract. The Bidder shall pay such tax, duties, fees and other impositions (wherever applicable) levied under the applicable law.

24. RELATIONSHIP

Nothing contained in this RFP Document or Agreement arising thereunder shall be construed as constituting a partnership, joint venture, or agency between QRB and the Service Provider. The same is specific and limited to the covenants as herein contained.

There shall be no Employee and Employer or Master and Servant relationship between the personnel deputed by the Service Provider for carrying out the work and QRB. The Service Provider shall be solely responsible for all the claims of its personnel and shall ensure that its personnel do not make any claims whatsoever against QRB. QRB shall have no liability in this regard. In any event, the QRB shall owe no responsibility or liability of any kind arising out of or incidental to the performance of any work(s) as herein contained by the Service Provider's personnel or otherwise, at the site or outside the site, including any liability due to any accident



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or injury or death caused to or suffered by any such personnel or any other health or medical liability or compensation, all of which shall be the sole responsibility of the Service Provider.

It shall be the duty of the Service Provider to communicate in unequivocal terms the provisions of this clause to its personnel.

25. ASSIGNMENT

The Vendor shall not assign the work to any other Agency/individual, in whole or in part, to perform its obligation under the Contract, without the QRB's prior written consent.

26.NO LIABILITY

That in any event, the QRB shall owe no responsibility or liability of any kind arising out of or incidental to the performance of duties by the employees or otherwise, at the said offices or outside the said offices, including any liability due to any accident or injury or death caused to or suffered by any employee of service provider or any other health or medical liability or compensation all of which shall be the sole responsibility of service provider.

In case of any loss that might be caused to QRB due to any lapse on the part of service provider or its employees discharging assigned duties and responsibilities, the same shall be borne by service provider and in this connection, the QRB shall have the right to deduct appropriate amount from the bills of service provider to make good such loss to QRB. In case of frequent lapses on the part of service provider or the employees deployed by service provider, the QRB shall be within its right to terminate the Contract forthwith without assigning any reason whatsoever and/or take such other action, as it may deem fit.

27.TERMINATION

Either party may terminate the contract, without assigning any reason, by giving Thirty (30) days' prior notice in writing to the other.

The QRB may, by giving Thirty (30) days advance written notice to the Service Provider, terminate the contract in the following circumstances-



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- for Default to perform obligations under the Contract or if the services are not as per the specifications/satisfaction of the QRB or in the event of non-adherence to time schedule by the Service Provider.
- becomes incapable of or unable to perform the Contract; death or dissolution of Service Provider or commencement of liquidation or winding up proceedings or appointment of a Receiver or insolvency of the Service Provider;
- Service Provider assigns or sub-lets the work under the contract without the prior written permission from the QRB;
- Service Provider violating any of the terms and conditions of the contract;

However, the termination notice may be revoked provided the Service Provider rectifies the default within notice period to the satisfaction of the QRB. No consequential damages shall be payable to the Service Provider in the event of such termination.



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28. CONSEQUENCES OF TERMINATION

Upon Termination of the Contract, the work undertaken by the Service Provider shall become the property of the QRB and all its rights shall vest in the QRB.

29. SERVICE OF NOTICES

All notices and other communications required or permitted to be given under the Contract shall be in writing and shall be delivered or sent by personal delivery, electronic mail, facsimile transmission or registered or certified mail (return receipt requested) postage prepaid to the relevant Party addressed as herein below or as may from time to time be notified in writing by such Party to the other no less than 15 days' in advance. The notices and communications sent in such manner shall, unless the contrary is proven, be deemed to have been duly received on the date of personal delivery, two business days following delivery upon confirmation of transmission by the sender's facsimile machine or electronic mail device or ten business days following mailing by registered or certified mail (return receipt requested postage prepaid).

QRB	Service Provider
-----	------------------

30. SEVERABILITY CLAUSE

In the event that any provision of this Tender shall be deemed to be severable or invalid, and if any term, condition, phrase or portion of this Agreement shall be determined to be unlawful or otherwise unenforceable, the remainder of the Agreement shall remain in full force and effect, so long as the clause severed does not affect the intent of the parties. If a court should find that any provision of this Agreement to be invalid or unenforceable, but that by limiting said provision it would become valid and enforceable, then said provision shall be deemed to be written, construed and enforced as so limited.

31. WAIVER

Any delay or failure on the part of QRB in exercising its rights under this RFP shall not be considered as a waiver of such right, remedy or provision available under the same.

32. FALL BACK ARRANGEMENTS

In case of breach of terms of the tender/ RFP/ Agreement committed by the bidder/ contractor, the QRB may terminate the Order by giving 30 days notice and may inter alia further award work to any other supplier at the risk and cost of the defaulting supplier. In



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such case, any higher price to be paid by QRB to the newly appointed supplier shall be recoverable from the defaulting supplier by invoking the Bank Guarantee.

33. FORCE MAJEURE

Notwithstanding anything contained in the RFP, the Service Provider shall not be liable for liquidated damages or termination for default, if and to the extent that the delay in performance or other failures to perform its obligations under the agreement is the result of an event of Force Majeure. For purposes of this clause “Force Majeure” means an event beyond the control of the parties and not involving the fault or negligence of the parties and which was not foreseeable. Such events may include wars or revolutions, fires, floods, epidemics, quarantine restrictions and freight embargos.

Force Majeure *inter alia* shall not include

- a) Any event which is caused by the negligence or intentional action of a Party or such Party’s Sub Agency or agents or employees, nor
- b) Any event which a diligent Party could reasonably have been expected to both
 - Take into account at the time of the conclusion of this Agreement, and
 - Avoid or overcome in the carrying out of its obligations hereunder.
- c) Force Majeure shall not include insufficiency of funds or failure to make any payment required hereunder.

The decision of the QRB, regarding Force Majeure shall be final and binding on the Service Provider. If a Force Majeure situation arises the Service Provider shall promptly notify to the QRB in writing of such conditions and the causes thereof. Unless otherwise directed by the QRB in writing, the Service Provider shall continue to perform its obligations under the agreement as far as reasonably practical and shall seek all reasonable alternative means for performance not prevented by the Force Majeure event. In case a force majeure conditions exists for a period more than 15 days, QRB may terminate the Contract.



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SECTION –V: ELIGIBILITY CRITERIA

- I. This invitation to respond is open to proprietorship/ partnership firms/ companies which are engaged in the business of development and maintenance of web application. The bidder should be an Indian registered Company/ Firm/ Agency.
- II. The bidder should have valid Registration No. of GST, PAN No and Cancel cheque.
- III. Bidder should not have been blacklisted in past 5 years by TRAI/Govt./BFSI/PSU Govt. Dept. /Regulator/statutory body.
- IV. The bidder should have an average annual turnover of at least Rs. 20,00,000 (Rupee Twenty Lakh) during last three financial years i.e., 2020-21, 2019-20, 2018-19.
- V. Bidder should have Minimum 2 years' experience in Development of on-line Questionnaire.
- VI. Bidder should have minimum 10 Permanent Technical Employees involved in development of on-line Questionnaire.
- VII. Bidder should have Completed minimum 5 Projects on development of on-line Questionnaire or Similar last five (5) years for Private/Government/PSU/Educational institute. (w. e. f. 1st Jan, 2017 Onwards).

Evaluation Process

Bidders qualified in Eligibility criteria would be considered for Financial Bid Evaluation Process and Lowest Financial Bid would be selected as L1 Bidder.



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Form A: Technical Bid to be filled by Bidder on Letter Head

S. No	Items	Information to be Filled by Bidder	Attachments (If any) & Page Number
1.	Name, Address, Mobile, Landline, email and other details	(Please Specify)	
2.	Name and address of the directors/proprietor/partners	(Please Specify)	
3.	Year of Establishment and Nature of business carried by the company	(Please Specify)	Registration Certificate
4.	Branches and Offices in cities in India	<i>(Please specify)</i>	
5.	Related organizations/sister concerns and their address	<i>(Please specify)</i>	
6.	GST, PAN and Bank Account Details	<i>(Please specify)</i>	GST, PAN and Cancel Cheque
7.	EMD Fee Payment Details	DD Details	
8.	Persons authorized by the company to execute documents on its behalf, with QRB	(Please specify)	Declaration Letter on Letter Head by Authorized Person.
9.	The Bidder average annual turnover during last three financial years i.e. 2020-21, 2019-20, 2018-19	(Please specify)	Self-Declaration & Audited Balance Sheet of Last 3 Years.
10.	Bidder Number of Years' experience in Development of on-line Questionnaire	(Please specify)	Self-Declaration & Copy of Certificates & PO
11.	Total Number of Permanent Technical Employees involved in development of on-line Questionnaire	(Please specify)	Self-Declaration



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S. No	Items	Information to be Filled by Bidder	Attachments (If any) & Page Number
12.	Total Number of on-line Questionnaire (In progress/Completed) for Any Private/Government/PSU/Educational Institute in last 5 Years (After 1st Jan,2017 only)	(Please specify)	Self-Declaration and PO/Client Certificate
13.	Not blacklisted in past 5 years by TRAI/Govt./BFSI/PSU Govt. Dept. /Regulator/statutory body.	(Please specify)	Self-Declaration

Note: QRB may ask further details/supporting documents for point number 1 to 13 during the evaluation process. Submission of False Information/Misleading Information may attract disqualification for Bidder.



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Form-B: Covering Letter (On Bidders Letter head)

Date:

To,
The Secretary,
Quality Review Board,
Ground Floor, Admin. Block,
ICAI Bhawan, A-29, Sector 62,
Noida, Uttar Pradesh – 201309.

Dear Sir,

Sub: Bid for Empanelment of Service Provider for Development of on-line Questionnaire.
Having examined the RFP, I/we, M/s _____, offer our proposals for the subject works and are in full conformity with the said RFP. We have read the provisions of RFP and confirm that these are acceptable to me/us. I/We further declare that additional conditions, variations, deviations, if any, found in my/our bid, it shall not be given effect to.

I/We agree to abide by the terms and conditions of this Bid, including this letter, the Technical and Financial Bid, the duly notarized written power of attorney, and all attachments and it shall remain binding upon me/us and may be accepted by you at any time before the expiry of the validity period.

I/We hereby declare that all the information and statements made herein and in the bids are true and any misleading/false information contained in it may lead to our disqualification.

Further, I/We confirm having deposited One demand draft: -

(i) Earnest Money of Rs. _____/- (Rupees _____ only) by
Demand Draft no dated drawn on Bank
..... Branch in favour of the “Quality Review Board of The Institute of
Chartered Accountants of India”, payable at Noida attached hereto.

We understand that you reserve the right to accept or reject any bid.

Dated this [date / month / year]

Authorized Signatory (in full and initials):

Name and title of signatory:

Duly authorized to sign this Bid for and on behalf of [Name of Respondent]

Name of Firm: Address:

Note: This will be enclosed in original along with both Technical & Financial Bid.



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Form C: Financial Bid (On the Letterhead of the Bidder)

The Bidder is required to submit financial bid in the following format.

Sr. No.	Item	Cost in INR (GST to be stated Separately)
A.	One Time Development Cost	
B.	Optional Change Management Cost for 30 Man Days	
C.	Optional Annual Maintenance Cost	

For Calculation of Financial Score $F=A$

Note: QRB will not be responsible for any other payments apart from the aforesaid commercials.

Service Provider needs to Develop Online Portal as per Scope of Work and Deploy the Same on AWS Cloud Infrastructure to be created on QRB Name. QRB will directly pay AWS Cloud or Any other Services/Component Billing.

Name:

Date:

Sign:

Address with Phone No and E Mail ID:

Stamp:



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Annexure A:

Questionnaire - Thematic Review on Audit Firm's Quality Control Procedures					
Name of Audit Firm: -					
ICAI Firm Registration Number / LLP Number of Audit Firm: -					
Date of Registration of Audit Firm: -					
Number of Partners in the Audit Firm: -					
Name of Partner submitting this Form					
ICAI Membership Number					
Email Id					
Q. No.	Questions	Audit Firm's Response	Reference Number to Firm's Policy/ Documentation	Score by Audit Firm [Not complied =0, Partially complied =1, Fully Complied =2]	Score by QRB
<p><i>This Thematic review is in respect of audits of entities falling within the purview of the Quality Review Board only. It would include audits of entities other than those referred to in Rule 3(1) of National Financial Reporting Authority Rules, 2018, namely, a) Private limited companies; b) Unlisted public companies below the thresholds specified under Rule 3(1) of NFRA Rules, 2018; and c) Other entities not specified under Rule 3(1) of NFRA Rules, 2018.</i></p>					
<p><i>It is mandatory to provide reference number of the Firm's Policy/ Documentation of action taken for each of the items in the last column of the table. Quality Review Board may also seek a copy thereof, in future, if needed. Cases of non compliances may be presented to the Firms advising them to improve quality control framework within a reasonable time. The results of thematic review may also be used for selecting Firms for conducting normal quality review exercise by the QRB.</i></p>					
1	Has the Firm established and maintained a system of quality control (QC) in accordance with the Standard on Quality Control-1 (SQC-1), Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements? [SQC-1, Para 1]	Yes <input type="checkbox"/> No <input type="checkbox"/>		(0/1/2)	(0/1/2)
2	a) Has the Firm established policies and procedures requiring documentation of Firm's Quality Control policies and procedures and to provide evidence of operation of each element of its system of quality control? [SQC-1, Para 106 to 109]	Yes <input type="checkbox"/> No <input type="checkbox"/>		(0/1/2)	(0/1/2)



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	b) How are such matters documented by the Firm:				
	i) Electronic database	Yes <input type="checkbox"/> No <input type="checkbox"/>			(0/1/2) (0/1/2)
	ii) Manual notes, checklists and forms	Yes <input type="checkbox"/> No <input type="checkbox"/>			
	c) Does the Firm determine the form and content for documenting operation of each element of its system of quality control?	Yes <input type="checkbox"/> No <input type="checkbox"/>			(0/1/2) (0/1/2)
	i) If yes, how?				(0/1/2) (0/1/2)
	d) Does the Firm retain this documentation sufficient for performing monitoring procedures or for a longer period if required by law or regulation?	Yes <input type="checkbox"/> No <input type="checkbox"/>			(0/1/2) (0/1/2)
	i) If yes, for how much time is such documentation retained? Please also mention such law or regulation.	Years <input type="text"/>			(0/1/2) (0/1/2)
3	a) Is the Firm's system of quality control designed to provide it with reasonable assurance that the Firm and its personnel comply with [SQC-1, Para 3]:				
	i) Professional standards	Yes <input type="checkbox"/> No <input type="checkbox"/>			(0/1/2) (0/1/2)
	ii) Regulatory and legal requirements and	Yes <input type="checkbox"/> No <input type="checkbox"/>			(0/1/2) (0/1/2)
	iii) That reports issued by the Firm or engagement partner(s) are appropriate in the circumstances	Yes <input type="checkbox"/> No <input type="checkbox"/>			(0/1/2) (0/1/2)
	b) If yes, please describe the system briefly:				(0/1/2) (0/1/2)
4	a) Does the Firm's system of quality control consist of [SQC-1, Para 4]:				
	i) Policies to achieve the overall objectives as set out above and	Yes <input type="checkbox"/> No <input type="checkbox"/>			(0/1/2) (0/1/2)



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	ii) Procedures to implement and monitor compliance with those policies	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	b) If yes, please describe them briefly:			(0/1/2)	(0/1/2)
5	Does the Firm's system of quality control include policies and procedures addressing each of the following elements [SQC-1, Para 7]:				
	a) Leadership responsibilities for quality within the Firm	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	b) Ethical requirements	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	c) Acceptance and continuance of client relationships and specific engagements	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	d) Human resources	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	e) Engagement performance	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	f) Monitoring	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
6	a) Does the Firm update the Firm's quality control policies and procedures to addresses weaknesses and any requirements?	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	b) If yes, what was the date of last such update			(0/1/2)	(0/1/2)
	c) Topic/s of last update			(0/1/2)	(0/1/2)
	d) Number of times updates were made in preceding 12 months			(0/1/2)	(0/1/2)
7	a) Does the Firm communicate to the Firm's personnel on a regular basis its Quality Control policies and procedures? [SQC-1, Para 8]	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)



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	b) If yes, what was the date of last such communication			(0/1/2)	(0/1/2)
	c) Does the above communication to the Firm's personnel include:				
	i) Description of quality control policies and procedures	Yes <input type="checkbox"/> No <input type="checkbox"/>		(0/1/2)	(0/1/2)
	ii) Objectives they are designed to achieve	Yes <input type="checkbox"/> No <input type="checkbox"/>		(0/1/2)	(0/1/2)
	iii) A message that each individual has a personal responsibility for quality and is expected to comply with these policies and procedures	Yes <input type="checkbox"/> No <input type="checkbox"/>		(0/1/2)	(0/1/2)
	d) Does the Firm recognise the importance of obtaining feedback on its quality control system from its personnel ?	Yes <input type="checkbox"/> No <input type="checkbox"/>		(0/1/2)	(0/1/2)
	e) If yes, please describe how the Firm encourages its personnel to communicate their views or concerns on quality control matters.			(0/1/2)	(0/1/2)
	f) Also indicate how many personnel have provided such feedback during preceding 12 months.			(0/1/2)	(0/1/2)
	g) If they suggested some area/s for improvement, indicate those areas and state how these concerns were addressed.			(0/1/2)	(0/1/2)
8	a) Does the Firm ensure that the personnel responsible for establishing and maintaining the Firm's system of quality control have an understanding of the entire text of SQC-1?	Yes <input type="checkbox"/> No <input type="checkbox"/>		(0/1/2)	(0/1/2)
	i) If yes, please state, how?			(0/1/2)	(0/1/2)
	b) How many personnel of the Firm are responsible for establishing and maintaining the Firm's system of quality control?			(0/1/2)	(0/1/2)
	c) Please indicate average training hours completed by such personnel on understanding SQC-1 during preceding 12 months.	Hours <input type="text"/>		(0/1/2)	(0/1/2)
I	Leadership responsibilities for quality within the Firm				



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9	a) Whether policies and procedures have been established to promote an internal culture that quality is essential in performing engagements? [SQC 1, Para 9].	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	i) If yes, please state such policies and procedures.			(0/1/2)	(0/1/2)
	b) Who assumes ultimate responsibility for establishing and maintaining the Firm's system of quality control?			(0/1/2)	(0/1/2)
	c) Does that individual accept responsibility for leading and promoting a culture of quality within the Firm?	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
10	a) Does the Firm's leadership set examples influencing promotion of a quality oriented internal culture of the Firm? [SQC-1, Para 10]	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	i) If yes, how?			(0/1/2)	(0/1/2)
	b) Does the Firm's leadership take frequent actions/ issue messages emphasising the Firm's quality control policies and procedures requiring to perform work complying with professional standards and regulatory and legal requirements and issuing appropriate reports?	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	c) If yes, please also state how such actions are taken.			(0/1/2)	(0/1/2)
	d) Do such actions include recognition and rewarding high quality work?	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	e) If yes, please also give examples of any such actions taken during preceding 12 months.			(0/1/2)	(0/1/2)
11	a) Does the Firm's leadership recognise that Firm's business strategy is subject to overriding requirement to achieve quality in all engagements that Firm performs? [SQC-1, Para 11]	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)



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	i) If yes, how?			(0/1/2)	(0/1/2)
	b) Does the Firm assign its management responsibilities so that commercial considerations do not override the quality of work performed?	Yes <input type="checkbox"/> No <input type="checkbox"/>		(0/1/2)	(0/1/2)
	i) If yes, how?			(0/1/2)	(0/1/2)
	ii) How many new engagements have been accepted by the Firm involving undercutting of fees from the former auditor during preceding 12 months?			(0/1/2)	(0/1/2)
	c) Do the Firm's policies and procedures addressing the following with regard to its personnel, designed to demonstrate the Firm's overriding commitment to quality? If yes, please describe how in respect of each one of the following:-	Yes <input type="checkbox"/> No <input type="checkbox"/>		(0/1/2)	(0/1/2)
	i) Performance evaluation			(0/1/2)	(0/1/2)
	ii) compensation			(0/1/2)	(0/1/2)
	iii) Promotion (including incentive systems)			(0/1/2)	(0/1/2)
	d) Does the Firm ensure that sufficient and appropriate resources are devoted for the development, communication and support of its quality control policies and procedures?	Yes <input type="checkbox"/> No <input type="checkbox"/>		(0/1/2)	(0/1/2)
	i) If yes, please state how?			(0/1/2)	(0/1/2)
12	a) Whether Firm has assigned clear responsibilities and accountabilities for quality-control functions (such as independence issues, consultation, file review etc.)? [SQC-1, Para 12]	Yes <input type="checkbox"/> No <input type="checkbox"/>		(0/1/2)	(0/1/2)



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	b) If yes, please state how and who assume/s such responsibilities for each such area.			(0/1/2)	(0/1/2)
	c) Whether policies and procedures have been established to ensure that those who have been assigned operational responsibility for the quality control system have sufficient and appropriate:				
	i) Experience	Yes <input type="checkbox"/> No <input type="checkbox"/>		(0/1/2)	(0/1/2)
	ia) If yes, please describe such policies and procedures.			(0/1/2)	(0/1/2)
	ii) Ability	Yes <input type="checkbox"/> No <input type="checkbox"/>		(0/1/2)	(0/1/2)
	iiia) If yes, please describe such policies and procedures.			(0/1/2)	(0/1/2)
	iii) Authority	Yes <input type="checkbox"/> No <input type="checkbox"/>		(0/1/2)	(0/1/2)
	iiia) If yes, please describe such policies and procedures.			(0/1/2)	(0/1/2)
13	a) Does the Firm take prompt action to correct deficiencies when identified, such as through the Firm's engagement file monitoring, including the cyclical inspection of completed engagement files?	Yes <input type="checkbox"/> No <input type="checkbox"/>		(0/1/2)	(0/1/2)
	b) If yes, please provide details of such actions taken during preceding 12 months.			(0/1/2)	(0/1/2)
II	Ethical requirements				
14	Whether policies and procedures have been put in place by the Firm to ensure that its personnel adhere to and do not compromise its ethical requirements? [SQC-1, Para 14]	Yes <input type="checkbox"/> No <input type="checkbox"/>		(0/1/2)	(0/1/2)
	a) If yes, what are those policies and procedures, please describe briefly.			(0/1/2)	(0/1/2)
15	a) Whether policies and procedures have been implemented by the Firm to ensure that the Firm and its personnel are free of any self interest which might be regarded, whatever its actual effect, as being incompatible with integrity and objectivity? [SQC-1, Para 15]	Yes <input type="checkbox"/> No <input type="checkbox"/>		(0/1/2)	(0/1/2)



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	i) If yes, what are those policies and procedures, please describe.			(0/1/2)	(0/1/2)
	ii) Total number and percentage of cases out of total personnel of the Firm found to be incompatible with integrity and objectivity during preceding 12 months.	Number____ Percentage____ _____.		(0/1/2)	(0/1/2)
	b) Whether policies and procedures implemented by the Firm to ensure that the Firm and its personnel adhere to the other ethical standards outlined by ICAI, being [SQC-1, Para 15 and Code of Ethics]:				
	i) Professional competence and due care	Yes <input type="checkbox"/> No <input type="checkbox"/>		(0/1/2)	(0/1/2)
	ia) If yes, please describe such policies and procedures.			(0/1/2)	(0/1/2)
	ii) Confidentiality	Yes <input type="checkbox"/> No <input type="checkbox"/>		(0/1/2)	(0/1/2)
	iaa) If yes, please describe such policies and procedures.			(0/1/2)	(0/1/2)
	iii) Professional behaviour	Yes <input type="checkbox"/> No <input type="checkbox"/>		(0/1/2)	(0/1/2)
	iiia) If yes, please describe such policies and procedures.			(0/1/2)	(0/1/2)
16	Is the Firm's compliance to fundamental principles emphasized by the following (as stated in the Firm's policies and procedures): [SQC-1, Para 17]				
	a) Leadership of the Firm	Yes <input type="checkbox"/> No <input type="checkbox"/>		(0/1/2)	(0/1/2)
	i) If yes, please describe how?			(0/1/2)	(0/1/2)
	ii) Average time spent by leadership of the Firm during preceding 12 months on developing an internal culture that quality is essential			(0/1/2)	(0/1/2)



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iii) How many internal and external reviews taken place during the preceding 12 months had identified deficiencies related to Firm's system of quality control?			(0/1/2)	(0/1/2)
iv) If answer to above is in the affirmative, what type of deficiencies were observed, please explain briefly.			(0/1/2)	(0/1/2)
v) What corrective steps were taken by the leadership to not only correct the deficiencies but also identify root causes thereof?			(0/1/2)	(0/1/2)
b) Education and training	<input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	Yes No			
i) If yes, please describe how?			(0/1/2)	(0/1/2)
ii) Average time spent per personnel involved in audit on education and training during preceding 12 months:			(0/1/2)	(0/1/2)
iiia) External training			(0/1/2)	(0/1/2)
iiib) Internal training			(0/1/2)	(0/1/2)
c) Monitoring	<input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	Yes No			
i) If yes, please describe how?			(0/1/2)	(0/1/2)
ii) Total number of Firm personnel involved in monitoring process			(0/1/2)	(0/1/2)
iii) Average time spent by them on monitoring activities			(0/1/2)	(0/1/2)
d) Process for dealing with non-compliance	<input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	Yes No			
i) If yes, please describe how?			(0/1/2)	(0/1/2)
ii) How many external reviews taken place during the preceding 12 months indicated non-compliance and how were they dealt with			(0/1/2)	(0/1/2)



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	iii) How many internal reviews taken place during the preceding 12 months indicated non-compliance and how were they dealt with			(0/1/2)	(0/1/2)
	Independence				
17	a) Has the Firm established policies and procedures designed to provide it with reasonable assurance that the following maintain independence where required by relevant ethical requirements? [SQC-1, Para 18]				
	i) Firm	Yes <input type="checkbox"/> No <input type="checkbox"/>		(0/1/2)	(0/1/2)
	ii) All the Firm personnel	Yes <input type="checkbox"/> No <input type="checkbox"/>		(0/1/2)	(0/1/2)
	iii) Others subject to independence requirements (including experts contracted by the Firm and network Firm personnel)	Yes <input type="checkbox"/> No <input type="checkbox"/>		(0/1/2)	(0/1/2)
	b) Average training hours spent per personnel on independence and ethics during preceding 12 months			(0/1/2)	(0/1/2)
	c) Does the Firm communicate its independence requirements to its personnel and others subject to independence requirements (including experts contracted by the Firm and network Firm personnel) ?	Yes <input type="checkbox"/> No <input type="checkbox"/>		(0/1/2)	(0/1/2)
	i) If yes, please describe how?			(0/1/2)	(0/1/2)
	ii) How many such communications have been sent by the Firm during preceding 12 months?			(0/1/2)	(0/1/2)
	d) Does the Firm identify and evaluate the impact of client engagements, circumstances and relationships that create threats to independence?	Yes <input type="checkbox"/> No <input type="checkbox"/>		(0/1/2)	(0/1/2)
	i) If yes, please describe how?			(0/1/2)	(0/1/2)



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	e) Does the Firm take action to:				
	i) Eliminate those threats or	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	ia) If yes, please describe how?			(0/1/2)	(0/1/2)
	ii) Reduce threats to an acceptable level by applying safeguards or	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	iaa) If yes, please describe how?			(0/1/2)	(0/1/2)
	iib) Please indicate what type of safeguards are applied by the Firm			(0/1/2)	(0/1/2)
	iii) Withdraw from the engagement	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	iiia) If yes, please describe how?			(0/1/2)	(0/1/2)
	f) Does the Firm take guidance from the Code of Ethics on threats to independence and safeguards including application to specific situations? [SQC-1, Para 21]	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	g) If yes, please describe how:			(0/1/2)	(0/1/2)
18	a) Does the Firm has policies and procedures requiring the engagement partners to provide the Firm with relevant information about client engagements, including the scope of services, enabling the Firm to evaluate the overall impact on independence requirements? [SQC-1, Para 19]	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	i) If yes, please describe them?			(0/1/2)	(0/1/2)
	ii) In how many cases have the engagement partners provided such information to the Firm during preceding 12 months?			(0/1/2)	(0/1/2)
	iii) Out of the above, in how many cases did the Firm's evaluation of such information found it to be having impact on its independence requirements?			(0/1/2)	(0/1/2)



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	iv) How many cases affecting independence, out of the above, pertained to issues on scope of services?			(0/1/2)	(0/1/2)
	v) What were the other issues identified as affecting independence. Please give examples.			(0/1/2)	(0/1/2)
	b) Does the Firm has policies and procedures requiring the Firm personnel and others subject to independence requirements to promptly notify the Firm of circumstances and relationships that create a threat to independence	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	i) If yes, please describe them?			(0/1/2)	(0/1/2)
	c) Does the Firm has policies and procedures for accumulation and communication of relevant information to appropriate personnel so that Firm and its personnel can readily determine whether they satisfy independence requirements?	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	i) If yes, please describe them?			(0/1/2)	(0/1/2)
	d) Does the Firm has policies and procedures to maintain and update its records relating to independence?	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	i) If yes, please describe them?			(0/1/2)	(0/1/2)
	e) Does the Firm has policies and procedures to take appropriate action regarding identified threats to independence?	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	i) If yes, please describe them?			(0/1/2)	(0/1/2)
19	a) Does the Firm has policies and procedures to notify the Firm of breaches of independence requirements, to enable it to take appropriate actions to resolve such situations? [SQC-1, Para 20]	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)



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i) If yes, please describe them?			(0/1/2)	(0/1/2)
b) Are all who are subject to independence requirements required to promptly notify the Firm of independence breaches of which they become aware?	Yes <input type="checkbox"/> No <input type="checkbox"/>		(0/1/2)	(0/1/2)
i) Please state how many such cases of breaches in independence notified to the Firm in preceding 12 months?			(0/1/2)	(0/1/2)
c) Does the Firm promptly communicate identified breaches of these policies and procedures to:			(0/1/2)	(0/1/2)
i) Engagement partner who needs to address the breach.	Yes <input type="checkbox"/> No <input type="checkbox"/>		(0/1/2)	(0/1/2)
ii) Other relevant personnel in the Firm and others subject to independence requirements (including experts contracted by the Firm and network Firm personnel) who need to take appropriate action.	Yes <input type="checkbox"/> No <input type="checkbox"/>		(0/1/2)	(0/1/2)
d) Does the Firm has policies and procedures for prompt communication to the Firm by the engagement partner and others of the action taken to resolve the matter so that Firm can determine whether it should take any further action?			(0/1/2)	(0/1/2)
i) If yes, please describe them.	Yes <input type="checkbox"/> No <input type="checkbox"/>		(0/1/2)	(0/1/2)
e) Does the Firm have effective internal processes whereby it exits from an engagement or client relationship where threats to independence are significant and such that cannot be reduced to an acceptable level?	Yes <input type="checkbox"/> No <input type="checkbox"/>		(0/1/2)	(0/1/2)
i) If yes, please describe the process briefly:			(0/1/2)	(0/1/2)



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	f) Does the Firm provide independence education to personnel who are subject to independence requirements?	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	i) If yes, how?			(0/1/2)	(0/1/2)
	ii) Total and average hours spent by all subject to independence requirements on such education during preceding 12 months	Total hours _____ Average hours per personnel _____		(0/1/2)	(0/1/2)
20	a) Does the Firm, at least annually, obtain written confirmation, either on paper or in electronic form, of compliance with its policies and procedures on independence from all Firm personnel required to be independent by relevant ethical requirements? [SQC-1, Para 23, 24]	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	i) If yes, please indicate how and when is it obtained:			(0/1/2)	(0/1/2)
	ia) Total number of Firm personnel and all others subject to independence requirements			(0/1/2)	(0/1/2)
	ib) Total percentage of Firm personnel and all others subject to independence requirements who have provided such written confirmation during preceding 12 months			(0/1/2)	(0/1/2)
	ic) Total number and percentage of others who have not provided such confirmation indicating the year upto which they have provided such confirmation			(0/1/2)	(0/1/2)
	b) Does the Firm take action on receiving information indicating non-compliance with the above.	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	i) If yes, what action is taken, please describe.			(0/1/2)	(0/1/2)
	c) Where another Firm performs part of an engagement, does the Firm confirm that such other Firm and its related personnel meet the independence requirements?	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)



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21	a) Is a criteria set by the Firm for determining the need for safeguards to reduce the familiarity threat to an acceptable level where the Firm uses the same senior personnel on assurance engagements over a long period of time? [SQC-1, Para 25, 26, 27]	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	i) If yes, please describe the criteria.			(0/1/2)	(0/1/2)
	b) Does the Firm consider the Code of Ethics for identifying the familiarity threat and the safeguards that might be appropriate to address such threat while setting out the criteria as above.	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	i) If no, please indicate how is it done.			(0/1/2)	(0/1/2)
	c) In determining the appropriate criteria, does the Firm consider matters such as:			(0/1/2)	(0/1/2)
	i) Nature of the engagement, including the extent to which it involves a matter of public interest	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	ii) Length of service of senior personnel on the engagement	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	d) Do the safeguards include:			(0/1/2)	(0/1/2)
	i) Rotating the senior personnel	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	ii) Requiring an engagement quality control review	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	e) Does the Firm require the rotation of the engagement partner, after a specified period in compliance with the Code of Ethics normally not more than seven years, for audits of financial statements of listed entities?	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	i) Please also indicate after how many years is the rotation of engagement partners required by the Firm for reducing familiarity threat as required by Code of Ethics			(0/1/2)	(0/1/2)



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II I	Acceptance and continuance of client relationships and specific engagements				
22	a) Has the Firm established policies and procedures for acceptance and continuance of client relationships and specific engagements and have these been communicated to the Firm's personnel? [SQC-1, Para 28]	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	b) If Yes, do these policies and procedures provide the Firm with reasonable assurance that it will undertake or continue relationships and engagements based on the following:				
	i) Has the Firm considered the integrity of the client and does not have information that would lead it to conclude that the client lacks integrity?	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	ii) Is the Firm competent to perform the engagement and has the capabilities, time and resources to do so?	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	iii) Does the Firm comply with the ethical requirements?	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	c) Does the Firm obtain and evaluate relevant information before accepting a new client or continuing an existing engagement with client or accepting new engagement with existing client? [These could include nature of clients operations, nature / purpose of service, key management, related parties, background checks, low fees, reason for non re-appointment of previous Firm etc.]	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	d) Where issues have been identified, does the Firm document how these issues were resolved?	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	e) If yes, please indicate during preceding 12 months, in how many cases such issues have been documented.			(0/1/2)	(0/1/2)
23	a) Does the Firm have a process for making inquiries and obtaining information about a client, its personnel and the intrinsic risks of an engagement on a periodic basis that would identify questionable management integrity or high engagement risk? [SQC-1, Para 30]	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	i) Does the inquiry, as above, includes inquiring other Firm personnel or third parties such as bankers, legal counsel, industry peers and background searches of relevant databases.	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)



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	ii) Please also briefly describe the above process:			(0/1/2)	(0/1/2)
	b) Does the Firm communicate with the former Audit Firm for each new client/engagement, requesting appropriate information to assist the Firm in deciding whether to accept the appointment?	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	c) Does the above communication also include inquiries regarding the nature of objections, if any from the former Audit Firm?	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	i) How many new clients/ engagements were accepted by the Firm in preceding 12 months?			(0/1/2)	(0/1/2)
	ii) In how many cases out of the above, did the Firm communicate with the former Audit firm/Auditor?			(0/1/2)	(0/1/2)
24	a) Does the Firm review the specific requirements of the engagement and existing partner and staff profiles while considering capabilities, competence, time and resources of the Firm to undertake a new engagement from a new or existing client? [SQC-1, Para 31, 32]	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	b) If yes, does the Firm consider whether:			(0/1/2)	(0/1/2)
	i) Firm personnel have knowledge of relevant industry or subject	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	ii) Firm personnel have experience with relevant regulatory or reporting requirements	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	iii) Firm has sufficient personnel with necessary capabilities and competence	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	iv) Experts are available, if required	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	v) Individuals meeting the criteria to perform engagement quality control review are available	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	vi) Firm would be able to complete engagement within reporting deadlines.	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	vii) Accepting the engagement may give rise to actual or perceived conflict of interest	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)



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	viiia) If yes and also accepted the engagement, please state how the Firm consider it appropriate to accept the engagement?			(0/1/2)	(0/1/2)
25	a) Does the Firm has policies and procedures on the continuance of the engagement if the Firm later on obtains information that would have caused it to decline the engaement if that information had been available earlier? [SQC-1, Para 34]	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	i) If yes, please describe such policies and procedures.			(0/1/2)	(0/1/2)
	b) Do such policies include consideration of:				
	i) Professional and legal responsibilities in the circumstances including whether there is requirement to report to appointing person/s or regulatory authorities.	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	ii) Possibility of withdrawing from engagement or both from engagement and client relationship.	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
26	a) Does the Firm has policies and procedures on withdrawal from engagement or from both the engagement and the client relationships? [SQC-1, Para 35]	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	i) If yes, please describe such policies and procedures.			(0/1/2)	(0/1/2)
	b) Does the Firm discuss with the management or those charged with governance the likely action that the Firm might take?	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	c) If the Firm decides to withdraw from engagement, does it discuss the withdrawal and the reasons thereof with the management or those charged with governance?	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	c) Does the Firm consider whether there is a professional, legal or regulatory requirement to report the withdrawal together with reasons thereof to the regulatory authorities?	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	d) Does the Firm document significant issues, consultations, conclusions reached and the basis for conclusions in respect of the above?	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)



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	i) If yes, please describe how.			(0/1/2)	(0/1/2)
IV	Human resources				
27	a) Does the Firm has policies and procedures assuring it to have sufficient personnel with capabilities, competence and commitment to ethical principles necessary to perform its engagements as required? [SQC-1, Para 36, 37]	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	i) If yes, please describe such policies and procedures.			(0/1/2)	(0/1/2)
	b) Do such policies address issues like recruitment; performance evaluation, capabilities, competence, career development, promotion, compensation and estimation of personal needs?	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	i) If yes, please describe how?			(0/1/2)	(0/1/2)
	c) Does the Firm have procedures that enable it to ensure that it hires only competent personnel and individuals of integrity as well as capacity to develop necessary capabilities?	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	i) If yes, please describe them briefly?			(0/1/2)	(0/1/2)
28	a) Does the Firm have an effective mechanism that enables it to determine the capabilities and competencies that would be required of its personnel for individual engagements?	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	b) If yes, please describe briefly?			(0/1/2)	(0/1/2)
29	Has the Firm established criteria for evaluating both personal and technical competencies of its personnel and has such criteria been applied consistently?	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)



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30	a) Does the Firm has policies and procedures emphasizing on the need for continuing training for all levels of Firm personnel ? [SQC-1, Para 39]	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	i) If yes, please describe them briefly?			(0/1/2)	(0/1/2)
	b) Does the Firm provide its personnel with opportunities, resources, assistance and encouragement to participate in continuing professional education and development activities, including trainings?	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	i) If yes, please state how on each such aspect?			(0/1/2)	(0/1/2)
	ii) Whether such trainings are provided through internal resources or by using suitably qualified external person?			(0/1/2)	(0/1/2)
	c) Do the Firm's training and development activities provide skills that contribute to sound professional judgment, including the ability to exercise professional skepticism?	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	i) If yes, please indicate how?			(0/1/2)	(0/1/2)
31	a) Do the Firm's performance evaluation, compensation and promotion procedures give due recognition and reward to development and maintenance of competence and commitment to ethical principles? [SQC-1, Para 40]	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	i) If yes, please describe how?			(0/1/2)	(0/1/2)
	b) Does the Firm make personnel aware of Firm's expectations regarding performance?	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	i) If yes, please state in how many cases it has been done in the preceding 12 months.			(0/1/2)	(0/1/2)



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<p>c) Does the Firm provide personnel with evaluation and counselling on performance, progress and career development?</p>	<p>Yes <input type="text"/> No <input type="text"/></p>	<p><input type="text"/></p>	<p>(0/1/2)</p>	<p>(0/1/2)</p>
<p>i) If yes, please state in how many cases it has been done in the preceding 12 months.</p>			<p>(0/1/2)</p>	<p>(0/1/2)</p>
<p>d) Does the Firm help personnel understand that promotion to greater responsibilities depends upon performance quality and adherence to ethical principles?</p>	<p>Yes <input type="text"/> No <input type="text"/></p>	<p><input type="text"/></p>	<p>(0/1/2)</p>	<p>(0/1/2)</p>
<p>e) Do the personnel understand that failure to comply with Firm policies and procedures may result in disciplinary action?</p>	<p>Yes <input type="text"/> No <input type="text"/></p>	<p><input type="text"/></p>	<p>(0/1/2)</p>	<p>(0/1/2)</p>
<p>f) Does the Firm consider establishing a probationary period for all new personnel (for example, three to six months from the date of hire), together with a performance review upon successful completion?</p>	<p>Yes <input type="text"/> No <input type="text"/></p>	<p><input type="text"/></p>	<p>(0/1/2)</p>	<p>(0/1/2)</p>
<p>g) Do the Firm's policies ensure that personnel who are selected for advancement have the competencies to fulfill their new responsibilities?</p>	<p>Yes <input type="text"/> No <input type="text"/></p>	<p><input type="text"/></p>	<p>(0/1/2)</p>	<p>(0/1/2)</p>
<p>h) Does the Firm have a policy in place to perform analysis of the reasons for professionals departing from Firm i.e. causing high attrition, including that of high performers? And are necessary taken steps to address these issues?</p>	<p>Yes <input type="text"/> No <input type="text"/></p>	<p><input type="text"/></p>	<p>(0/1/2)</p>	<p>(0/1/2)</p>
<p>i) How does the Firm ensure that high attrition does not impact the quality of the engagements?</p>			<p>(0/1/2)</p>	<p>(0/1/2)</p>
<p>j) Total number and percentage of Partners and audit staff who have left the Firm in the preceding 12 months</p>	<p>Total Number: Partners _____ _ Audit Staff _____ Percentage: Partners _____ Audit Staff _____ =</p>		<p>(0/1/2)</p>	<p>(0/1/2)</p>
<p><i>Assignment of Engagement Teams</i></p>				



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32	a) Does the Firm has policies and procedures to assign responsibility for each engagement to an engagement partner? [SQC-1, Para 42, 43]	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	i) If yes, please describe them.			(0/1/2)	(0/1/2)
	ii) Total number of Partners in the Firm			(0/1/2)	(0/1/2)
	iii) Total number of Engagement Partners assigned by the Firm in the preceding 12 months on all specified audits			(0/1/2)	(0/1/2)
	iv) Average audit experience (in number of years) of engagement partners assigned during the preceding 12 months on all specified audits	_____ Years		(0/1/2)	(0/1/2)
	v) How many engagement partners assigned during the preceding 12 months on all specified audits had relevant industry experience?	Total Number _____ Percentage to total Engagement Partners _____		(0/1/2)	(0/1/2)
	vi) Average industry experience of engagement partners assigned during the preceding 12 months on all specified audits	_____ Years		(0/1/2)	(0/1/2)
	b) Does the Firm ensure that identity and role of engagement partner are communicated to key members of management and those charged with governance?	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	i) If yes, please state how?			(0/1/2)	(0/1/2)
	c) To perform the role, does the Firm ensure that the Partner has the appropriate:				
	i) Capabilities	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	ia) If yes, please state how?			(0/1/2)	(0/1/2)



QUALITY REVIEW BOARD

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ii) Competence	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
ii a) If yes, please state how?			(0/1/2)	(0/1/2)
iii) Authority	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
iii a) If yes, please state how?			(0/1/2)	(0/1/2)
iv) Time	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
iv a) If yes, please state how?			(0/1/2)	(0/1/2)
d) Does the Firm ensure that responsibilities of the engagement partner are clearly defined and communicated to that partner?	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
i) If yes, please state how?			(0/1/2)	(0/1/2)
e) Does the Firm have policies and procedures to monitor the workload and availability of partners to enable them to have sufficient time to adequately discharge their responsibilities?	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
i) If yes, please describe them briefly:			(0/1/2)	(0/1/2)
ii) Average time spent by engagement partners on all specified audits during the preceding 12 months	_____ Hours		(0/1/2)	(0/1/2)
iii) Average annual training hours spent by engagement partners on all specified audits during the preceding 12 months on:			(0/1/2)	(0/1/2)
iii a) Accounting and auditing matters	_____ Hours		(0/1/2)	(0/1/2)



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	iiib) Other matters	_____		(0/1/2)	(0/1/2)
		Hours			
33	a) Has the Firm established policies and procedures to ensure that appropriate staff is assigned with the capabilities, competence, and commitment to ethical principles necessary to perform its engagements in accordance with professional standards and regulatory and legal requirements, and to enable the Firm or engagement partners to issue reports that are appropriate in the circumstances [SQC-1, Para 44].	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	b) If yes, please explain them.			(0/1/2)	(0/1/2)
34	a) Does the Firm assess its personnel's capabilities and competence when considering assigning engagement teams and in determining the level of supervision required? [SQC-1, Para 45]	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	i) If yes, please explain how?			(0/1/2)	(0/1/2)
	ii) Average ratio of Engagement Partners to all other engagement personnel on all specified audits during the preceding 12 months			(0/1/2)	(0/1/2)
	iii) Average annual training hours spent by all other engagement personnel on all specified audits during the preceding 12 months on			(0/1/2)	(0/1/2)
	iiia) Accounting and auditing matters			(0/1/2)	(0/1/2)
	iiib) Other matters			(0/1/2)	(0/1/2)
	iv) How many engagements during the preceding 12 months had one or more engagement team member/s senior than the engagement partner?	Number _____ % to Toal Engagements_ _____		(0/1/2)	(0/1/2)



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	v) Average time spent by senior audit team members on the engagement on all specified audits during the preceding 12 months	_____ Hours		(0/1/2)	(0/1/2)
	vi) Average annual industry specific training hours of all engagement personnel during preceding 12 months	_____ Hours		(0/1/2)	(0/1/2)
	b) Does the engagement partner take responsibility for ensuring that the individuals assigned, and the engagement team as a whole, have the necessary competencies to complete the engagement according to professional standards and the Firm's quality control system?	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	c) Does the Firm's policies and procedures on assigning personnel (including partners) to engagements consider factors such as engagement type, size, significance, complexity and risk profile of the engagements?	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	i) If yes, please explain how?			(0/1/2)	(0/1/2)
	d) When determining the appropriate personnel to assign to an engagement, does the Firm give particular attention to their technical knowledge, qualifications, experience (including within sector), ability to apply professional judgement, continuity with the client balanced with rotation requirements?	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	e) Total time spent by specialists or those having specialised skill or knowledge as a percentage of total time spent by the Firm on all specified audits during preceding 12 months?			(0/1/2)	(0/1/2)
	f) Total amount Firm invested as a percentage of Firm revenue on ensuring quality audit practice (such as people, process and technology) to support the base on which quality auditing depends?			(0/1/2)	(0/1/2)
V	Engagement performance				



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35	a) Has the Firm established policies and procedures to ensure that engagements are performed in accordance with [SQC-1, Para 46]			(0/1/2)	(0/1/2)
	i) Professional standards	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	ia) If yes, please describe such policies and procedures.			(0/1/2)	(0/1/2)
	ii) Legal and regulatory requirements	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	iiia) If yes, please describe such policies and procedures.			(0/1/2)	(0/1/2)
	iii) Ensuring that Firm or engagement partners issue appropriate reports	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	iiia) If yes, please describe such policies and procedures.			(0/1/2)	(0/1/2)
	b) What is the Firm's approach to ensuring that engagements are planned as required by:				
	i) Standards on Auditing			(0/1/2)	(0/1/2)
	ii) Firm's Policies			(0/1/2)	(0/1/2)
	c) Does the Firm's approach for performing, supervising, documenting, reporting and communicating its engagements and deliverables in a manner that ensures compliance with the relevant Standards on auditing and the Firm's policies?	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	i) If yes, please state how?			(0/1/2)	(0/1/2)



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36	a) Does the Firm seek to establish consistency in the quality of its engagement performance? [SQC-1, Para 47]	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	i) If yes, please state how?			(0/1/2)	(0/1/2)
	b) Does the Firm have:				
	i) Written or electronic manuals	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	ii) Software tools	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	iii) Other forms of standardised documentation, please specify	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	iv) Industry or subject specific guidance material	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	v) Others, please specify			(0/1/2)	(0/1/2)
	c) If yes to anyone or more of the b) above, please specify how does it address the following matters:-				
	i) Briefing the engagement team on the engagement			(0/1/2)	(0/1/2)
	ii) Process of complying with engagement standards			(0/1/2)	(0/1/2)
	iii) Process of engagement supervision, staff training and coaching			(0/1/2)	(0/1/2)
	iv) Method of reviewing the work performed, significant judgements made and the form of report being issued			(0/1/2)	(0/1/2)
	v) Documentation of the work performed, and of timing and extent of review			(0/1/2)	(0/1/2)
37	Does the Firm ensure that appropriate team working and training are provided to less experienced members of the team so that they clearly understand objectives of the assigned work? [SQC-1, Para 48]	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)



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	b) If yes, how?			(0/1/2)	(0/1/2)
38	How is the supervision of the engagement done? Does it include: [SQC-1, Para 49]				
	a) Tracking progress of the engagement	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	b) Considering whether they have sufficient time in the light of competence of individual members of the engagement team	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	c) Addressing significant issues arising during the engagement including by modifying the planned approach	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	d) Identifying matters for consultation or consideration by more experienced engagement team member	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	e) Is there a policy to consult on departures from requirement of SA, and the alternative audit procedures performed to achieve the aim of that requirement?	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
39	a) Does the Firm have a standard approach for timely review of workpapers by competent and more experienced engagement team member? [SQC-1, Para 50]	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	b) Does the reviewer considers whether:				
	i) Work has been performed according to professional standards and legal and regulatory requirements	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	ii) Significant matters have been raised for further consideration	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	iii) Appropriate consultations have taken place and conclusions have been documented and implemented	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	iv) There is a need to revise the nature, timing and extent of work performed	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	v) Work performed supports the conclusions reached and is documented	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)



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	vi) Evidence obtained is sufficient	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	vii) Objectives of engagement procedures have been achieved	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	c) How much average time is spent by the reviewer in the engagement of all all specified audits in the preceding 12 months	_____ Hours		(0/1/2)	(0/1/2)
	d) Does the Firm have a policy to evaluate reasons for engagement delays and how such delays were addressed and resolved (e.g. due to changes in staff personnel, delays in obtaining information, unavailability of client staff, scope restrictions etc.)	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	e) If yes, please explain how?			(0/1/2)	(0/1/2)
	Consultation				
40	Are the Firm's policies and procedures designed to ensure that appropriate consultation takes place, with either internal or external professionals possessing the relevant expertise, to resolve difficult or contentious matters including: [SQC-1, Para 51]				
	a) Appropriate consultation takes place on difficult or contentious matters	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	b) Sufficient resources are available to enable appropriate consultation to take place	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	c) Document and agree conclusions (Assurance Practices only)	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	d) Document reasons why alternative courses of action were undertaken; (Assurance practices only)	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	e) Implement conclusions	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)



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41	Do the consultation procedures require that appropriate consultation takes place with those having appropriate knowledge, seniority and experience, either within or outside the Firm, on significant technical, ethical and other matters. [SQC-1, Para 54]	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
42	a) Are the conclusions from consultations adequately documented, implemented and retained in the documentation of the respective engagement? [SQC-1, Para 56]	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	b) Does the Firm ensure that documentation for consultation is sufficiently complete providing an understanding of the issue on which consultation was sought and what was the result of consultation, what decision was taken based on that consultation?	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	i) If yes, how?			(0/1/2)	(0/1/2)
	<i>Differences of opinion</i>				
43	a) Does the Firm deal with and resolve differences of opinion regarding the performance and outcome of an engagement including within the engagement team with those consulted and between the engagement partner and engagement quality control reviewer? [SQC-1, Para 57]	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	i) If yes, how?			(0/1/2)	(0/1/2)
	b) How does the Firm ensure that conclusions reached as above are documented and implemented?	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	i) If yes, how?			(0/1/2)	(0/1/2)
44	a) Does the Firm's policies and procedures state that where the engagement quality control reviewer makes recommendations that the engagement partner does not accept and the matter is not resolved to the reviewer's satisfaction, the report is not issued until the matter is resolved? [SQC-1, Para 58]	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)



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	b) If yes, were there any departures noticed from the policy during the preceding 12 months			(0/1/2)	(0/1/2)
45	Does the Firm's procedures for resolving such differences of opinion, when using external engagement quality control reviewer, include measures such as by consulting with another practitioner or Firm or a professional or regulatory body [SQC-1, Para 59]	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
Engagement Quality Control Review ('EQCR')					
46	Has the Firm established the following for selection of engagements that qualify for EQCR which provides an objective evaluation of the significant judgments made by the engagement team and the conclusions reached in formulating the report [SQC-1, Para 60]:				
	a) criteria against which all other audits (other than those of listed entities) and reviews of historical financial information, and other assurance and related services engagements should be evaluated to determine whether an EQCR should be performed [Criteria could include nature of engagement involving matter of public interest, unusual circumstances or risks in an engagement]	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
47	Do the Firm's policies and procedures state that EQCR for an engagement is completed before the auditor's report is issued? [SQC-1, Para 61]	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
48	a) Do the Firm's policies and procedures address the appointment of engagement quality control reviewers and specify their criteria for eligibility on an engagement? [SQC-1, Para 63, 64]	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	b) Do the Firm's policies and procedures set out the nature, timing and extent of the EQCR? Also does the nature, timing and extent of the EQCR include:	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	i) a review of the financial statements or other subject matter information	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	ii) a review of the report, and, in particular, consideration of whether the report is appropriate	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)



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	iii) a review of selected working papers relating to the significant judgments that the engagement team made and the conclusions they reached	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	c) Does the Firm ensure that the EQCR is conducted in a timely manner and at appropriate stages during the engagement so that significant matters may be promptly resolved to the reviewer's satisfaction before the report is issued? [SQC-1, Para 66]	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	d) Do the Firm's policies and procedures set out documentation requirements of the EQCR?	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
49	Does the EQCR for audits of financial statements include the following [SQC-1, Para 65]:-				
	a) Engagement team's evaluation of Firm's independence	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	b) Significant risks identified during engagement and responses to risks	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	c) Judgements made, particularly for materiality and significant risks	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	d) Whether consultation has taken place on matters involving differences of opinion or difficult or contentious matters and conclusion arising therefrom	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	e) Significance and disposition of corrected and uncorrected misstatements	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	f) Matters to be communicated to management or those charged with governance and regulatory bodies	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	g) Whether working papers selected for review reflect the work performed, judgements made and conclusions reached	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	h) Appropriateness of the report to be issued.	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	i) Average time spent by EQCR in an engagement on all specified engagements subject to EQCR during the preceding 12 months	_____ Hours		(0/1/2)	(0/1/2)



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50	Does the Firm ensure that where there is difference of opinion between engagement partner and EQCR, the report is not issued until the matter is resolved by following Firm's procedures in this regard? [SQC-1, Para 67]	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	a) If yes, how?			(0/1/2)	(0/1/2)
51	What are the Firm's policies and procedures for eligibility of for appointment of EQCR? [SQC-1, Para 68, 89] Do they consider:			(0/1/2)	(0/1/2)
	a) Technical qualifications, experience and authority for the role according to circumstances of the engagement.	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	i) In case of EQCR for audit of listed entity, does the Firm require experience as an engagement partner of audit of another listed entity.	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	b) The degree to which EQCR can be consulted on the engagement without compromising on reviewer's objectivity	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
52	What are the Firm's policies and procedures for ensuring objectivity of the EQCR? [SQC-1, Para 70, 71] Does it include:			(0/1/2)	(0/1/2)
	a) Engagement Partner does not select EQCR	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	b) EQCR does not participate in engagement during the period of review	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	c) EQCR does not make decisions for engagement team	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	d) EQCR is not subject to other considerations affecting objectivity	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	e) Do the Firm's policies provide for replacement of EQCR where objectivity of the reviewer is impaired?	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	f) Do the Firm's policies require engaging another individual within the Firm or outside for appointing as EQCR or for consulting where objectivity of EQCR gets impaired due to consultation?	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)



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53	In case of sole practitioners or small Firms, do the Firm's policies provide for engaging EQCR through [SQC-1, Para 72]:				
	a) Within the Firm or	Yes <input type="checkbox"/> No <input type="checkbox"/>			(0/1/2) (0/1/2)
	b) Contracting suitably qualified external person or	Yes <input type="checkbox"/> No <input type="checkbox"/>			
	c) Making arrangements with other Firms	Yes <input type="checkbox"/> No <input type="checkbox"/>			
54	Do the Firm's policies and procedures for EQCR documentation require documenting [SQC-1, Para 73]:-				
	a) Procedures required by the Firm's policies on EQCR have been performed	Yes <input type="checkbox"/> No <input type="checkbox"/>			(0/1/2) (0/1/2)
	b) EQCR has been completed before the audit report is issued	Yes <input type="checkbox"/> No <input type="checkbox"/>			(0/1/2) (0/1/2)
	c) There were no unresolved matters that would cause EQCR to believe that significant judgements made and conclusions reached by engagement team were not appropriate	Yes <input type="checkbox"/> No <input type="checkbox"/>			(0/1/2) (0/1/2)
	Engagement Documentation				
55	a) Do the Firm's documentation policies ensure that final engagement files are assembled on a timely basis after the reports have been finalised? [SQC-1, Para 74, 75, 76]	Yes <input type="checkbox"/> No <input type="checkbox"/>			(0/1/2) (0/1/2)
	b) Where no specific time limit is prescribed in any law or regulation, what time limit is specified in Firm's policies and procedures for assembling the final engagement files normally not more than 60 days after the date of auditor's report?				(0/1/2) (0/1/2)
	c) Where two or more different reports are issued by the Firm in respect of the same entity, do the Firm's policies and procedures for assembling final engagement files consider each report as if it were for a separate engagement?	Yes <input type="checkbox"/> No <input type="checkbox"/>			(0/1/2) (0/1/2)
56	a) Does the Firm has policies and procedures for maintaining confidentiality, safe custody, integrity, accessibility and retrievability of engagement documentation? [SQC-1, Para 77]	Yes <input type="checkbox"/> No <input type="checkbox"/>			(0/1/2) (0/1/2)



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	b) If yes, please explain what are those policies and procedures?			(0/1/2)	(0/1/2)
57	a) How the engagement documentation is maintained [SQC-1, Para 79, 80, 81]:				
	i) Paper mode	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	ii) Electronically	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>		
	iii) Other media (please specify)				
	b) In case original paper documentation are scanned for inclusion in engagement files, what procedures are implemented by the Firm requiring the engagement team to:				
	i) generate scanned copies reflecting the entire content of original paper documentation, cross references and annotations			(0/1/2)	(0/1/2)
	ii) integrate scanned copies into engagement files including indexing, signing off etc.			(0/1/2)	(0/1/2)
	iii) enable scanned copies to be retrieved and printed			(0/1/2)	(0/1/2)
	c) Controls have been designed and implemented by the Firm to:			(0/1/2)	(0/1/2)
	i) Determine when and who created, changed or reviewed engagement documentation	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	ia) If yes, please describe.			(0/1/2)	(0/1/2)
	ib) Does the Firm establish procedures for distributing engagement documentation among team members at the time of starting engagement, during engagement and for collating it at the end of engagement.	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	ii) Protect integrity of information especially when it is shared within engagement team and with other parties via internet/ email	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)



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	ii a) Are passwords used to access engagement documentation, in case of electronic documentation, by engagement team and other authorised persons so as to restrict any unauthorised access	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	ii b) Are appropriate back-ups taken of electronic engagement documentation at regular intervals	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	ii c) Has the Firm established procedures for restricting access, proper distribution and confidential storage of hardcopy engagement documentation	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	iii) Prevent unauthorised changes to engagement documentation	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	iv) Allow access of engagement documentation to engagement team and other authorised persons	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
58	a) Does the Firm has policy for document retention and for a period sufficient to meet the needs of the Firm or as required by law or regulation ordinarily not shorter than seven years from the date of auditor's report or, if later, the date of group auditor's report? [SQC-1, Para 82, 83]	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	i) If yes, please describe such policies?			(0/1/2)	(0/1/2)
	b) Do the Firm's document retention procedures include matters to:				
	i) enable retrieval of and access to documentation during the retention period especially in case of electronic documentation as technology may change over time	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	ii) provide a record of changes made to documentation after the final assembly of engagement documentation files	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	iii) enable authorised external parties to access and review engagement documentation for quality review and other purposes	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
59	a) Is the engagement documentation property of the Firm? [SQC-1, Para 85]	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)



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	b) If yes, what procedures have been established by the Firm to make available portions/extracts of engagement documentation to clients?			(0/1/2)	(0/1/2)
	c) Does such disclosure undermine the:				
	i) validity of work performed or	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	ii) independence of the Firm or its personnel	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
-	-				
VI	Monitoring				
60	a) Does the Firm has policies and procedures to provide it with reasonable assurance that the policies and procedures of the Firm relating to the system of quality control are: [SQC-1, Para 86]				
	i) Relevant	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	ia) If yes, please describe such policies and procedures.			(0/1/2)	(0/1/2)
	ii) Adequate	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	iiia) If yes, please describe such policies and procedures.			(0/1/2)	(0/1/2)
	iii) Operating effectively	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	iiia) If yes, please describe such policies and procedures.			(0/1/2)	(0/1/2)
	iv) Complied with in practice	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)



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	iva) If yes, please describe such policies and procedures.			(0/1/2)	(0/1/2)
	b) Does the Firm's policies and procedures include an ongoing consideration and evaluation of the Firm's system of quality control, including a periodic inspection of a selection of completed engagements?	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
61	a) Has an empowered partner or other qualified individual been designated to perform the Firm's quality inspection process? [SQC-1, Para 88, 92]	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	i) How are the engagement inspections organised by the Firm:				
	ia) By an empowered partner or other qualified individual within the Firm	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	ib) By using a suitably qualified external person or other Firm	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>		
	ic) By sharing resources with other appropriate organisations	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>		
	b) Does monitoring of the Firm's system of quality control cover the following:				
	i) Appropriateness of design of the system of quality control	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	ia) If yes, how?			(0/1/2)	(0/1/2)
	ii) Effectiveness of operation of the system of quality control	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	iiia) If yes, how?			(0/1/2)	(0/1/2)



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62	What matters are included in Firm's on-going evaluation of the system of quality control? [SQC-1, Para 89] Does it include:			(0/1/2)	(0/1/2)
	a) New developments in professional standards and regulatory and legal requirements	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	b) Written confirmation of compliance with policies and procedures on independence	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	c) Continuing professional development and training	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	d) Decisions on acceptance and continuance of client relationships	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	e) Determination of corrective actions and improvements to be made in the system	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	f) Communication of weaknesses identified of the system, level of understanding of the system or compliance of it to Firm personnel	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	g) Follow-up by Firm personnel so that necessary modifications are made in the system	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
63	(a) What is the Firm's cycle for performing inspection of completed engagements? [SQC-1, Para 90, 91]				
	i) Every year	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	ii) Every two years	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>		
	iii) Every three years	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>		
	iv) Others, please specify				



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b) How many engagements for every engagement partner are included in an inspection cycle:				
i) Atleast one engagement for every engagement partner	Yes <input type="checkbox"/> No <input type="checkbox"/>		(0/1/2)	(0/1/2)
ii) Atleast two engagements for every engagement partner	Yes <input type="checkbox"/> No <input type="checkbox"/>			
iii) Atleast three engagements for every engagement partner	Yes <input type="checkbox"/> No <input type="checkbox"/>			
iv) Others, please specify				
c) What is the basis of Firm's selection of individual engagements for inspection? Please explain. Does it include factors such as:			(0/1/2)	(0/1/2)
i) Size of Firm	Yes <input type="checkbox"/> No <input type="checkbox"/>		(0/1/2)	(0/1/2)
ii) Number and geographical location of Firm's offices	Yes <input type="checkbox"/> No <input type="checkbox"/>		(0/1/2)	(0/1/2)
iii) Results of previous inspections	Yes <input type="checkbox"/> No <input type="checkbox"/>		(0/1/2)	(0/1/2)
iv) Degree of authority Firm's personnel and offices have	Yes <input type="checkbox"/> No <input type="checkbox"/>		(0/1/2)	(0/1/2)
v) Nature and complexity of Firm's practice	Yes <input type="checkbox"/> No <input type="checkbox"/>		(0/1/2)	(0/1/2)
vi) Risk profile of clients and specific engagements	Yes <input type="checkbox"/> No <input type="checkbox"/>		(0/1/2)	(0/1/2)
d) Whether those inspecting the engagement are involved in:				



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	i) Performing the concerned engagement as part of engagement team	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	ii) Performing EQCR for the concerned engagement	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	e) Whether prior notification is given to engagement team before selecting individual engagements for inspection	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	f) What is the scope of inspections?			(0/1/2)	(0/1/2)
	g) Percentage of audits subjected to inspection during the preceding 12 months			(0/1/2)	(0/1/2)
	h) Percentage of such inspections with audit deficiency findings			(0/1/2)	(0/1/2)
64	Does the Firm evaluate the effect of deficiencies noted as a result of the monitoring process to determine whether [SQC-1, Para 93]:				
	a) instances indicate that the Firm's system of quality control is insufficient to provide it with reasonable assurance that it complies with professional standards and regulatory and legal requirements, and that the reports issued by the Firm or engagement partners are appropriate in the circumstances	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	i) If yes, how?			(0/1/2)	(0/1/2)
	b) the deficiencies are systemic, repetitive or other significant deficiencies that require prompt corrective action	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	i) If yes, how?			(0/1/2)	(0/1/2)
	c) the deficiencies are demonstrated on account of non-compliance by a particular partner or personnel	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)



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	i) If yes, how?			(0/1/2)	(0/1/2)
65	Does the Firm communicate deficiencies noted as a result of the monitoring process alongwith recommendations for remedial action to relevant engagement partner and other appropriate Firm personnel? [SQC-1, Para 94]	Yes <input type="checkbox"/> No <input type="checkbox"/>		(0/1/2)	(0/1/2)
66	Do recommendations made based on Firm's evaluation of deficiencies include one or more of the following [SQC-1, Para 95]:-				
	a) Taking remedial action for individual engagement	Yes <input type="checkbox"/> No <input type="checkbox"/>		(0/1/2)	(0/1/2)
	b) Communication of findings to those responsible for training and professional development	Yes <input type="checkbox"/> No <input type="checkbox"/>		(0/1/2)	(0/1/2)
	c) Changes to quality control policies and procedures of the Firm	Yes <input type="checkbox"/> No <input type="checkbox"/>		(0/1/2)	(0/1/2)
	d) Disciplinary action against those who repeatedly fail to comply with Firm's policies and procedures	Yes <input type="checkbox"/> No <input type="checkbox"/>		(0/1/2)	(0/1/2)
67	a) Where results of monitoring process indicate that the report issued was inappropriate or that procedures were omitted, whether further action is taken by the Firm to comply with relevant professional and legal and regulatory requirements? [SQC-1, Para 96]	Yes <input type="checkbox"/> No <input type="checkbox"/>		(0/1/2)	(0/1/2)
	b) If yes, please indicate what action is taken?			(0/1/2)	(0/1/2)
68	a) Does the Firm communicate, at least annually, the results of the monitoring of its quality control system to engagement partners and other appropriate individuals within the Firm, including the Firm's chief executive officer or, if appropriate, its managing partner(s)? [SQC-1, Para 97]	Yes <input type="checkbox"/> No <input type="checkbox"/>		(0/1/2)	(0/1/2)
	b) Does the Firm leadership effectively drives the changes required to strengthen the areas of identified weakness in terms of their defined roles?	Yes <input type="checkbox"/> No <input type="checkbox"/>		(0/1/2)	(0/1/2)
	c) Do such communication of the results of monitoring process include the following:-				



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	i) Description of monitoring procedures performed	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	ii) Conclusions drawn from the monitoring procedures	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	iii) Description of systemic, repetitive or other significant deficiencies and the actions taken to resolve them	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
69	a) If the Firm operates as part of a network, does the Firm implement monitoring procedures on a network basis? [SQC-1, Para 99]	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	b) If yes:			(0/1/2)	(0/1/2)
	i) Does the network communicate atleast annually the overall scope, extent and results of monitoring process to appropriate individuals within network Firm?	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	ii) Does the network communicate promptly any identified deficiencies in the quality control system to appropriate individuals within the network Firm/s so that necessary action can be taken?	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	iii) Are the engagement partners in the network Firms entitled to rely on the results of monitoring process implemented within the network unless the Firms or the network advise otherwise.	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
70	Does the documentation of monitoring include the following [SQC-1, Para 100]:-				
	a) Monitoring procedures including the procedure for selecting completed engagements to be inspected	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	b) Evaluation of adherence to professional standards and regulatory and legal requirements	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	c) Evaluation of whether quality control system has been appropriately designed and effectively implemented	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	d) Evaluation of whether Firm's quality control policies and procedures have been appropriately applied so that appropriate reports are issued by the Firm or engagement partners	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)



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	e) Identification of deficiencies noted, evaluating their effect and setting out the basis for determining whether and what further action is needed.	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	Complaints and Allegations				
71	Does the Firm has policies and procedures to provide it with reasonable assurance that it deals appropriately with [SQC-1, Para 101]:				
	a) Complaints and allegations that the work performed by the Firm fails to comply with professional standards and regulatory and legal requirements; and	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	i) If yes, please describe such policies and procedures.			(0/1/2)	(0/1/2)
	b) Allegations of non-compliance with the Firm's system of quality control	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	i) If yes, please describe such policies and procedures.			(0/1/2)	(0/1/2)
72	Has the Firm established clearly defined channels for Firm personnel to raise any concerns without fear of reprisals? [SQC-1, Para 103]	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
73	a) Does the Firm has policies and procedures to investigate complaints and allegations? [SQC-1, Para 104]	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	i) If yes, please describe such policies and procedures.			(0/1/2)	(0/1/2)
	b) Is the investigation supervised by a partner in the Firm who is:				
	i) having sufficient and appropriate experience and authority within the Firm	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	ii) not otherwise involved in the engagement	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	c) Does the investigation involve using legal counsel	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	d) For investigation, does the Firm use the services of:				
	i) Suitably qualified external person	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)



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	ii) Another Firm	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>		
74	a) Whether action is taken by the Firm if the results of investigation indicate deficiencies in the design or operation of the Firm's quality control policies and procedures or non-compliance with the Firm's system of quality control by individual/s? [SQC-1, Para 105]	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	b) If yes, please describe what action is taken?			(0/1/2)	(0/1/2)
75	a) Any enforcement or disciplinary proceedings pending or action taken during the preceding 36 months against the Firm or its partners with respect to audit matters	Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	(0/1/2)	(0/1/2)
	b) If yes, total number of such cases during the preceding 36 months			(0/1/2)	(0/1/2)