



QUALITY REVIEW BOARD

(Established under an Act of Parliament)

In Pursuit of Professional Excellence of Chartered Accountants in India

Basic Minimum Criteria for Empanelment of Technical Reviewers with the Board

The Board has specified the following basic minimum criteria for empanelment of Technical Reviewers with the Board, applications in respect whereof are invited through an on-line empanelment process at the website of QRB (www.qrbca.in):-

- (a) He should have minimum ten years of post-qualification experience as a chartered accountant in the practice of accounting and auditing and be currently active in practice;
- (b) He should have handled as a signing partner/proprietor at least three statutory audit assignments as a Central Statutory Auditor of Banks/Public Limited Companies/Government Companies/Private Limited Companies having annual turnover of rupees fifty crores and above during the last ten financial years; Provided that out of the aforesaid three statutory audit assignments, at least one must be in respect of entities other than Private Limited Companies;
- (c) He should not have any disciplinary proceeding under the Chartered Accountants Act, 1949 pending against him or any disciplinary action under the Chartered Accountants Act, 1949 / penal action under any other law taken/pending against him during last three financial years and/or thereafter; and
- (d) He should not currently be a Member of the QRB or ICAI's Central Council/Regional Council/Branch level Management Committee.
- (e) The firm of member should have been peer reviewed by Peer Review Board of ICAI.