

PEER REVIEW BOARD

INFORMATION THAT MAY BE CALLED FROM PRACTICE UNIT (PU) AS CONTEMPLATED BY
CLAUSE 8.2(1) OF PEER REVIEW GUIDELINES.

**PART – A – PROFILE OF THE PRACTICE UNIT (FIRM/ PRACTISING COMPANY
SECRETARY)**

1. Name of the Practice Unit (PU)
2. Status: (Please Tick) Partnership Proprietorship LLP
3. Date of establishment of the firm/Practising Company Secretary Registration (dd/mm/yyyy)
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4. Address of the firm/PCS:
 - a) Professional
 - City State PIN
 - b) Residential
 - City State PIN
5. Details of Practice Unit
 - A. Telephone Number with STD code
 - B. Mobile Number(s)
 - C. Email ID
 - D. Website Address
 - E. Number of partners including self

F. Number of Annual Returns Certified/Signed in last 2 financial years:

2014-15	2015-16

G. No. of Certificates Issued under clause 47C of the listing agreement (LODR Regulation No.....) in last 2 years:

2014-15	2015-16

H. No. of Secretarial Audit Reports issued in last 2 financial years:

2014-15	2015-16

- I. No. of Compliance Certificates under Clause 55A of Depositories & Participant Regulations, 1996 issued in last 2 financial years:

2014-15	2015-16

- J. No. of Reconciliation of Share Capital issued under the provisions of Circular No. CIR/MRD/DP/30/2010 dated September 6, 2010 issued by the SEBI in last two financial year:

2014-15	2015-16

- K. No. of Compliance Certificates issued under Clause 49 of Listing Agreement in last 2 financial years:

2014-15	2015-16

- L. Number of Companies in which you are a director

- M. Are you a Peer Reviewer empanelled by Peer Review Board, ICSI Yes / No

- N. Name the Practice Units peer Reviewed by you during the last three years

Sl. No.	Name and Address of the Peer Reviewed Practice Unit	Year for which Peer Reviewed

6. Period under Review (dd/mm/yyyy) _____ to (dd/mm/yyyy) _____
(Please note: The period under review shall be previous financial year.)

7. Particulars of the constitution of the firm as on last day of the financial year under review

Name(s)	Membership Number	Years of Practice/ Association with the firm (in years)	Experience (in years)

8. Particulars of Company Secretaries employed

Name(s)	Membership Number	Association with the firm (in years) and responsible for what task	Experience (in years)

17. Whether any relative of the partner or the proprietor of the PU works as an employee in the companies for which he/it provided attestation services covered under the Guidelines? For the purpose of determination of relatives the Companies Act, 2013 may be considered.
18. Whether the PU provides any other services to the company in which he is engaged for rendering attestation services?
19. Whether any of the employees of the PU worked in the company for which PU provided attestation service during the last five years?
20. Whether the proprietor or partner is a member of the board of the company or any of its subsidiaries for which PU provided attestation service?

Maintenance of Professional Skills and Standards

21. Whether any partner/employee/associate of the PU who is a member of the Institute has received any order under Chapter V of the Institute of Company Secretaries Act, 1980 for Misconduct. If so, details thereof.
22. Does the PU mandate that all Company Secretaries employed by it comply with the Guidelines for Attending Professional Development Programmes of ICSI?
23. Is there an in-house mechanism for continuing professional education?
24. Does the PU monitor the continuing professional education by way of maintaining records thereof?
25. Does the PU sponsor the Company Secretaries appointed by it for various Professional Development Programmes organized by ICSI/ other professional bodies?
26. Does the PU maintain a repository / library/e-library containing case studies, Journals, magazines, books of interest, etc. for reference?

Outside Consultation

27. Does the PU have any mechanism in place for outside consultation?
28. Are there any induction procedures established for new employees like:
 - Orientation to the firm and the profession?
 - Discussion of office procedures including:
 - Distribution of reference material
 - Requirements of ICSI
 - Continuing Professional Education

Independence

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

Office Administration

30. Whether the works are assigned on the basis of the skill and competence of assistant(s) before assignment of attestation engagement?
31. Whether the progress of the attestation services is monitored by the service incharge and reviewed regularly?

PART – C – PERFORMANCE OF ATTESTATION ENGAGEMENTS

Service Record Administration

32. Does the PU ensure receipt of engagement letters before commencing the assignment?
33. Does the PU have appropriate procedures for planning engagements?
34. Are there any procedures established to ensure proper documentation with regard to attestation services?
35. Does the PU maintain records in a manner so that the records are easily retrievable, as and when required?

Substantive Tests and Due Diligence

36. Whether Know Your Client (KYC) has been done for the clients voluntarily by the PU?
37. Does the firm obtain representation from the management on matters material to the engagement?
38. Does the PU obtain sufficient and appropriate documentary evidence and such are properly documented
39. Whether the PU as a policy consults the professional who undertook the assignment prior to the PU taking up the assignment?

Attestation Service Conclusion and Reporting

40. Does the PU document the findings and reasons thereof while carrying out attestation services?
41. In case of a qualified report, does the PU provide reasons or disclaimers for such qualifications?
42. Does PU reports to the Financial Intelligence Unit (FIU)/ICSI any irregularity which is covered under Money Laundering Act to ICSI being Self Regulatory body.
43. Does PU reports the frauds committed against the company to its Board or the Audit Committee and to the Central Govt.?

Name :

Signature

Date :