

7. Particulars of Company Secretaries employed

Name(s)	Membership Number	Association with the firm (in years)	Experience (in years)

8. Furnish details of change in constitution (partners / company secretaries employed), if any, during the year(s) under review:

Name(s)	Membership Number	Date of joining the firm	Date of leaving the firm

9. Number of other staff employed

- ⇒ Qualified Assistant
- ⇒ Other Professionals (specify qualifications)
- ⇒ Trainees
- ⇒ Other than above

10. Does the PU have any branch offices? ((Please tick)

Yes No

11. If yes, please give the name(s) of member(s) incharge of each branch, their location, membership number, address and turnover from attestation services of branches:

Sr. No.	Member Incharge	M.No.	Location	Address	Turnover (Rs. In Lacs)

12. Major Areas of Practice

Company Law – Attestation Services	
Company Law – Non-attestation Services	
SEBI – Attestation Services	
SEBI – Non-attestation Services	
Service Tax	
Excise	
Customs	
FEMA	
Appearances before Judicial and Quasi-Judicial Bodies	
Corporate Restructuring	
Legal Opinions	
Income Tax	
IPR	
BIFR	
Reconciliation of Share Capital Audit	
Others	

Part – B – General Control

Independence

13. Whether the PU has any material pecuniary interest (apart from fees) in respect of the Client(s) for whom attestation services have been rendered?
14. Whether the reviewer was a partner of the practice unit during the last five years.
15. Whether any partner or the proprietor of the PU worked as an employee in the companies for which he provided attestation services covered under the Guidelines?
16. 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 relatives may be considered as per Schedule 1A of the Companies Act, 1956
17. Whether the PU provides any other services to the company in which he is engaged for rendering attestation services?
18. Whether any of the employees of the PU worked in the company for which PU provided attestation service during the last five years?
19. 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

20. 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.
21. Does the PU mandate that all Company Secretaries employed by it comply with the Guidelines for Attending Professional Development Programmes of ICSI?
22. Is there an in-house mechanism for continuing professional education?
23. Does the PU monitor the continuing professional education by way of maintaining records thereof?
24. Does the PU sponsor the Company Secretaries appointed by it for various Professional Development Programmes organized by ICSI other professional bodies?
25. Does the PU maintain a repository / library/e-library containing case studies, Journals, magazines, books of interest, etc. for reference?

Outside Consultation

26. Does the PU have any mechanism in place for outside consultation?
27. 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
28. Is there a system for scheduling and staffing for carrying out an engagement?

Office Administration

29. Whether the works are assigned on the basis of the skill and competence of assistant(s) before assignment of attestation engagement?
30. 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**

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

Substantive Tests and Due Diligence

35. Whether Know Your Client (KYC) has been done for the clients voluntarily by the PU?
36. Does the firm obtain representation from the management on matters material to the information?
37. Does the PU obtain sufficient and appropriate documentary evidence and such are properly documented
38. 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

39. Does the PU document the findings and reasons thereof while carrying out attestation services?
40. In case of a qualified report, does the PU provide reasons or disclaimers for such qualifications?
41. 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.

Name :

Signature:

Date :