*PEER REVIEW BOARD*

*INFORMATION THAT MAY BE CALLED FROM PRACTIC 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. Firm Unique Code (issued by the Institute)...................................................................
3. Status: (Please Tick) Partnership / Proprietorship / LLP
4. Date of establishment of the firm/Practising Company Secretary Registration (dd/mm/yyyy)................................
5. Address of the firm/PCS:
6. Professional ………………………………………………………………...

…………………… City ……………. State ……………… PIN ………...

1. Residential …………………………………………………………………

…………………… City ……………. State ……………… PIN ………...

1. Details of Practice Unit
2. Telephone Number with STD code …………………………………………….
3. Mobile Number(s) ………………………………………………………………
4. Email ID ………………………………………………………………………...
5. Website Address ………………………………………………………………...
6. Number of partners including self ………………………………………………
7. Particulars of the services rendered during previous 2 financial years:

|  |  |  |
| --- | --- | --- |
| **Sl. no.** | **Nature of Services** | **Financial years** |
| **2017-18** | **2018-19** |
| 1 | Number of Annual Returns Certified/Signed |  |  |
| 2 | No. of Certificates Issued under Regulation 40 (9) of SEBI (LODR) Regulations, 2015 |  |  |
| 3 | No. of Secretarial Audit Reports issued under Section 204 of the Companies Act, 2013 / Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 |  |  |
| 4 | No. of Annual Secretarial Compliance Reports issued |  |  |
| 5 | No. of Internal Audits under Section 138 of the Companies Act, 2013 |  |  |
| 6 | No. of Audit Reports under Clause 76 of SEBI (Depositories & Participant Regulations) 2018 issued |  |  |
| 7 | No. of Certificate issued under Regulation 56 of LODR Regulation 34(3) read with Schedule V, Para C, Clause (b) (i) |  |  |
| 8 | No. of Compliance Certificates issued under Clause E, Schedule V of SEBI (LODR) Regulations, 2015 |  |  |
| 9 | Internal Audit of Registrar and Share Transfer Agent (RTA) under SEBI Circular No. SEBI/HO/MIRSD/CIR/P/2018/73 |  |  |
| 10 | Internal Audit of Credit Rating Agencies under SEBI Circular No. SEBI/MIRSD/CRA/Cir-01/2010 |  |  |
| 11 | Issuance of Internal Audit Certificate for operations of the Depository Participants |  |  |
| 12 | Number of half yearly bank due diligence certificates issued |  |  |

1. Number of Companies in which you are a director …………………
2. **Are you a Peer Reviewer empanelled by Peer Review Board, ICSI ……. Yes / No**
3. **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**  |
|  |  |  |
|  |  |  |

1. Period under Review (dd/mm/yyyy) \_\_\_\_\_\_\_\_\_\_ to (dd/mm/yyyy) \_\_\_\_\_\_\_\_\_\_

(Please note: The period under review shall be previous financial year.)

1. 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) |
|  |  |  |  |
|  |  |  |  |

1. Particulars of Company Secretaries employed

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

1. 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 |
|  |  |  |  |
|  |  |  |  |

1. Number of other staff employed
* Qualified Assistant …………..
* Other Professionals (specify qualifications) …………………………
* Trainees ……………………..
* Other than above …………….
1. Does the PU have any branch offices? (Please tick)

Yes No

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Sr. No. | Member In charge | M. No. | Location | Address | Turnover (Rs. In Lacs) |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

1. Major Areas of Practice

|  |  |
| --- | --- |
| Company Law – Attestation Services |  |
| Company Law – Non-attestation Services |  |
| Audit work, including Secretarial / Internal Audit, as mandated by Companies Act, 2013 or any other Act. |  |
| 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 |  |
| Secretarial Audit |  |
| Insolvency Practices |  |
| Others |  |

**PART – B – GENERAL CONTROL**

**Independence**

1. Whether the PU has any material pecuniary interest (apart from fees) in respect of the Client(s) for whom attestation services have been rendered?
2. Whether proprietor or any partner of the practice unit during the last five years becomes a peer reviewer? If Yes please mentioned his/her details.
3. Whether any partner or the proprietor of the PU worked as an employee in the companies for which he/she provided attestation services covered under the Guidelines?
4. Whether any relative of the partner or the proprietor of the PU works as an employee in the companies for which the PU provided attestation services covered under the Guidelines? For the purpose of determination of relatives the Companies Act, 2013 may be considered.
5. Whether the PU provides any other services to the company in which he is engaged for rendering attestation services?
6. Whether any of the employees of the PU worked in the company for which PU provided attestation service during the last five years?
7. 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**

1. 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.
2. Does the PU mandate that all Company Secretaries employed by it comply with the Guidelines for Attending Professional Development Programmes of ICSI?
3. Is there an in-house mechanism for continuing professional education?
4. Does the PU monitor the continuing professional education by way of maintaining records thereof?
5. Does the PU sponsor the Company Secretaries appointed by it for various Professional Development Programmes organized by ICSI/ other professional bodies?
6. Does the PU maintain a repository / library/e-library containing case studies, Journals, magazines, books of interest, etc. for reference?

**Outside Consultation**

1. Does the PU have any mechanism in place for outside consultation?
2. 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**

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

**Office Administration**

1. Whether the works are assigned on the basis of the skill and competence of assistant(s) before assignment of attestation engagement?
2. 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**

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

**Substantive Tests and Due Diligence**

1. Whether Know Your Client (KYC) has been done for the clients voluntarily by the PU?
2. Does the firm obtain representation from the management on matters material to the engagement?
3. Does the PU obtain sufficient and appropriate documentary evidence and such are properly documented
4. 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**

1. Does the PU document the findings and reasons thereof while carrying out attestation services?
2. In case of a qualified report, does the PU provide reasons or disclaimers for such qualifications?
3. 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.
4. Does PU reports the frauds committed against the company to its Board or the Audit Committee and to the Central Govt.?

I / We hereby declare that the information provided in this Questionnaire are true and correct to the best of my / our knowledge.

|  |  |
| --- | --- |
| Name of the PCS / Partner on behalf of firm :(firm name, in case partner signs the Questionnaire) | Signature Date |