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Risk Management

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INSTALLATION OF THE RISK MANAGEMENT COMPANION DISKETTE

How to Install and Use the disk:

There are numerous ways to open, copy, and save files. Use the method you prefer. Refer to your computer's user manual for help with saving and opening files if needed. These directions are generic in nature and not specific to all computers or user preferences.

Installing: Open Word on your screen and insert the companion disk into your computer's disk drive (a or b) and wait to click. Go to the file button and select *open* (with disk drive a or b selected). A list of files will appear. *All files* or *Word Documents* should be selected in dialog box. Select the file you want to open. [The nine *Risk Management* Questionnaires are listed by questionnaire number.] You can now work on the file you have selected.

Note on Fonts: The exhibits on disk were produced in Word for Windows 97 using True Type fonts. If you do not have this font library available, the exhibits may not convert correctly. You will have to substitute a different font and may have to replace/correct formatting that does not convert correctly.

Saving: If you plan to continually use and update the template file with client or other information, you must use the *Save As* feature when saving the file with new information for the first time. Go to the File button and select *Save As*. Save the file selected under a new name that you will remember for later use. Direct the saved file to your hard drive or other location as appropriate for your needs.

Note to Users: As a general rule, remember to save your data frequently. Note that the *Risk Management* questionnaires were produced to be used as template documents only. In order to maintain the template, you must save your work under the *Save As* window the first time you use a document and give your work a different name. This will allow you to always have the template available and to continue to customize the forms as needed.

Warning: If you use the *Save* function the first time you save your work, you will overwrite the template. This means that you will have to clean up your saved file to return it to template status or reload the file from the disk.

QUALITY/IN CONTROL (QUIC) SURVEY FOR ACCOUNTING FIRMS

QUESTIONNAIRE 1—FIRM LEADERSHIP AND MANAGEMENT STRUCTURE

1. This questionnaire has been developed with two purposes in mind:
 - a. To assemble and organize the information regarding the firm's existing risk management systems
 - b. To give the firm's management an opportunity to develop an initial, benchmark view of its risk management programs, for purposes of comparison with the answer and analysis sheet
2. This questionnaire should be completed by whichever of the managing partner, managing executive, or by the members of the management or executive committee of the firm is appropriate to the management of the firm.
3. The following steps should be taken in answering the survey.
 - a. In the initial self-administration of this survey, the responses should be *yes*, *no*, or *N/A* (not applicable).
 - b. The firm may decide to supplement the answers, as follows.
 - i. If the firm later decides either to prepare a formal policy statement concerning management structure and allocation of responsibility, or to seek outside help to review the policies, practices, or management structures in place that relate to the questions, it will be helpful to expand the simple answers from the initial survey into descriptive language.
 - ii. In expanding the responses, any existing firm documents that describe the relevant policies or procedures in more detail should be attached.
4. When the questionnaire has been completed, turn to the answer and analysis sheet. By comparing your firm's responses to the material set out in the answer and analysis sheet, you will determine the extent to which your current structure succeeds or fails in providing secure and effective risk management oversight, and the particular areas that may benefit from additional attention or restructuring.

A. GENERAL MANAGEMENT STRUCTURE

	YES	NO	N/A
1. Is there a written Partnership (or equivalent) Agreement?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. If the answer to question 1 is <i>yes</i> , has it been reviewed by the partners within any of the following intervals?			
a. One year	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Five years	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Ten years	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Does the partnership agreement have in it any provision that in any way restricts or delays the freedom of withdrawing or retiring partners from practicing as CPAs?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Does the partnership agreement or the partner compensation formula adopted by the partnership tend to favor origination of business over time spent in the conduct of engagements?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Which of the following best describes the management structure of the firm?			
a. Single managing partner	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Single managing executive who is a CPA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Single managing executive who is not a CPA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Managing or executive committee	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. If you answered question 5 by selecting <i>a</i> , <i>b</i> or <i>c</i> , to which of the following does the managing partner or executive report?			
a. The whole partnership	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. A committee of the partnership	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Which of the following best describes the meeting schedule of the committee or partnership referred to at <i>5d</i> , <i>6a</i> , or <i>6b</i> ?			
a. Weekly (or more than once per week)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Biweekly	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Monthly	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Quarterly	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e. Semiannually	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f. Annually	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

B. RISK MANAGEMENT OVERSIGHT

	YES	NO	N/A
g. Only as incidents occur	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Are any individual partners or CPAs designated by the managing partner or executive or committee as any of the following? If appropriate, answer <i>yes</i> to more than one.			
a. Firm Professional Regulations, Ethics and Procedures Partner	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Firm Loss Prevention or Risk Management Partner	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Firm Professional Liability Insurance Coverage Partner	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Firm Claims Management Partner	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e. Firm Quality Control Partner	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f. Firm Professional Staff Oversight Partner	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. If the answer to any part of question 8 was <i>no</i> , are there any subordinate committees which either collectively have the function or have a member designated as any of the following? If appropriate, answer <i>yes</i> to more than one.			
a. Firm Professional Regulations, Ethics and Procedures Partner or Committee	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Firm Loss Prevention or Risk Management Partner or Committee	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Firm Professional Liability Insurance Coverage Partner or Committee	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Firm Claims Management Partner or Committee	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e. Firm Quality Control Partner and Committee	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f. Firm Professional Staff Oversight Partner and Committee	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

(continued)

B. RISK MANAGEMENT OVERSIGHT (*continued*)

	YES	NO	N/A
10. Which of the following best describes the intervals between reports to the person or committee, as the case may be, of each of the persons who are designated to the functions described in questions 8 and 9?			
a. Weekly (or more than once per week)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Biweekly	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Monthly	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Quarterly	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e. Semiannually	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f. Annually	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
g. Only as incidents occur	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. Do the functions of any of the persons who are designated to the functions described in questions 8 and 9 include responsibility for any of the following? If appropriate, answer <i>yes</i> to more than one.			
a. Prepare review and approve all new client and engagement acceptance policies and procedures (as defined in the guidelines).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Prepare or review and approve all standard forms used in the new client and engagement acceptance process, including engagement and nonengagement letters.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Prepare or review and approve all variances to standard billing arrangements.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Prepare or review and approve all policies and procedures regarding entrepreneurial activities with clients, directorships, and trading in client securities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e. Prepare or review annual conflicts of interest disclosure statements by all professional staff.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f. Prepare or review and approve all opinion letters and audit reports.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
g. Prepare or review and approve the policy or procedure as to who may sign audit reports.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
h. Prepare or review and approve the policies and procedures for regular internal peer reviews by partners, and reviews of partners' clients and matters.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

B. RISK MANAGEMENT OVERSIGHT (continued)

	YES	NO	N/A
i. Prepare or review and approve the policies and procedures for evaluating CPA firm mergers and lateral hires.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
j. Prepare or review and approve the policies and procedures for assuring compliance by branch offices with all practice and risk management policies and procedures.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
k. Supervise internal peer reviews by partners and reviews of partners' clients/matters.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
l. Supervise compliance with risk management policies and procedures by branch offices or merged CPA firms or lateral hires.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
m. Supervise or review of all professional staff work and performance evaluation.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
n. Supervise policies and procedures to identify and deal with partners and professional staff with drug, alcohol, or substance related impairment problems.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
o. Supervise, review, and approve policies regarding continuing professional education.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
p. Supervise policies and procedures for training and continuously or regularly informing partners and professional staff regarding ethics and risk management policies and procedures.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
q. Supervise policies and procedures for introducing newly hired, laterally hired, and merged firm professional personnel to professional regulations, ethics and procedures, and risk management policies and procedures.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
r. Address all actual or potential professional regulations, ethics and procedure violations, grievance, malpractice or other claims or problems.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
s. Supervise all dealings with professional liability insurers and brokers regarding coverage and claims.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
t. Supervise or review and approve risk management policies for multidisciplinary and assurance services practices.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
u. Prepare, supervise, or review and approve all disaster recovery (meaning, if the firm's premises are damaged or unreachable because of a disaster) policies and procedures.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

QUALITY/IN CONTROL (QUIC) SURVEY FOR ACCOUNTING FIRMS

QUESTIONNAIRE 2—RISK MANAGEMENT STRUCTURE

1. This questionnaire has been developed with the following two purposes in mind:
 - a. To assemble and organize the information regarding the firm's existing control structures, policies, and procedures in the areas of risk management, loss prevention, and ethics compliance
 - b. To give the firm's management an opportunity to develop an initial, benchmark view of its control over all aspects of risk management, for purposes of comparison with the Answer and Analysis Sheet
2. This questionnaire should be completed by whichever committee chair or partner of the firm who currently has the greatest share of responsibility for oversight of the risk management process.
3.
 - a. In the initial self-administration of this survey, the responses should be *yes*, *no*, or *N/A*.
 - b. The firm may decide to supplement the answers, as follows:
 - i. If the firm later decides either to prepare, or to supplement its formal policy statement and procedures concerning risk management and ethics compliance, and regarding the allocation of responsibility for these matters, or to seek outside help to review the policies, practices, or management structures in place that relate to these questions, it will be helpful to expand the simple answers from the initial survey into descriptive language.
 - ii. In expanding the responses, any existing firm documents that describe the relevant policies or procedures in more detail should be attached.
4. Some of the questions inquire about particular quality control functions that parallel questions on the Firm Leadership Management Questionnaire. The reasons for repeating these inquiries include the following:
 - a. The need to corroborate the responses to the questionnaire completed by the management and staff of the reviewed firm—because the view from the “trenches” may be very different from the perception of senior management
 - b. The need to determine whether the firm has risk management policies and procedures which are adequate and appropriate to the firm's size and practice areas
 - c. The need to determine whether the firm's policies and procedures have been effectively communicated to the individual(s) responsible for quality control functions and to the professional staff generally
5. When the questionnaire has been completed, turn to the Answer and Analysis Form. By comparing your firm's responses to the material set out in the Answer and Analysis Form, you will determine the extent to which your current controls, policies, and procedures succeed or fail in providing secure and effective risk management oversight of the firm's practice, and the particular aspects that may benefit from additional attention or restructuring.

A. RISK MANAGEMENT STRUCTURE

	YES	NO	N/A
1. Have you reviewed the firm's Partnership Agreement within the last year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Does it contain restrictions on the right of former partners to practice after departure from the firm?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a. Do the compensation provisions conflict with the firm's policies or procedures regarding new business or clients (by putting undue pressure, or giving undue reward for bringing in new clients)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Do your responsibilities include requiring you to report to any of the following?			
a. A member of the firm's management or executive committee	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. A committee of the partnership other than the Management or Executive Committee	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. The Management or Executive Committee	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. If the answer to item c is <i>yes</i> , are you a member of the Management or Executive Committee because of your risk management/ ethics responsibilities?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Do you meet or report to the person referred to in item 3—			
a. Only as need arises?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Weekly?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Monthly?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Quarterly?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e. Annually?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Do your functions include responsibility for the following?			
a. Prepare, review, and approve all new client and engagement policies and procedures (as defined in the introductory materials).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Prepare or review and approve all standard forms used in the client intake process.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Prepare or review and approve all variances to standard billing arrangements.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Prepare or review and approve all policies and procedures regarding independence and conflicts issues, moonlighting activities and directorships.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

A. RISK MANAGEMENT STRUCTURE *(continued)*

	YES	NO	N/A
e. Prepare or review and approve all policies and procedures regarding insider trading and securities trading by employees of the firm.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f. Prepare or review and approve all engagement letters.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
g. Prepare or review and approve all variances from standard form engagement letters.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
h. If your answer to item g is <i>no</i> or <i>N/A</i> , there is a policy and procedure for review and approval by someone other than the initiating partner.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
i. Prepare or review and approve the policy or procedure as to who may sign opinion, reports, engagement letters and other client correspondence.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
j. Prepare or review and approve the policies and procedures for regular peer reviews by partners, and second partner review of engagements.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
k. Prepare or review and approve the policies and procedures for evaluating firm mergers and lateral hires of partners or senior professional staff.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
l. Prepare or review and approve the policies and procedures for assuring compliance by branch offices with all practice and risk management policies and procedures.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
m. Supervise peer reviews and engagement reviews by partners.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
n. Supervise compliance with risk management policies and procedures by branch offices/merged firms/lateral hires.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
o. Supervise or review of all professional staff work and performance evaluation.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
p. Supervise policies and procedures to identify and address the impairment problems of partners or professional staff resulting from drug, alcohol, or substance abuse.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
q. Supervise or review and approval of policies regarding continuing professional education (CPE).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

(continued)

A. RISK MANAGEMENT STRUCTURE (continued)

	YES	NO	N/A
r. Supervise policies and procedures for training and continuously or regularly informing partners and professional staff regarding ethics and risk management policies and procedures.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
s. Supervise policies and procedures for introducing newly hired, laterally hired, and merged firm professional personnel to ethics and risk management policies and procedures.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
t. Address all actual or potential ethics, grievance, malpractice or other claims or problems.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
u. Address specific client issues that were handled less than fully competently.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
v. Supervise all dealings with professional liability insurers and brokers regarding coverage and claims.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
w. Supervise or review and approval of risk management policies for special practice areas.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
x. Give guidance on questions involving professional ethics to partners and professional staff of the firm.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. As to <i>all</i> of the areas listed in items 5a to 5x as to which you do <i>not</i> have any responsibility, is there another partner or committee of the firm with responsibility for <i>all</i> of these areas?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. As to each partner or committee identified in item 6, do you coordinate your risk management responsibilities, or report to, or meet on a regular, at least monthly basis with such partner or committee?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. With respect to each of the following questions (which you answered affirmatively at item 5 above), have you had occasion in the one year prior to this survey to actually exercise any of the following responsibilities in connection with any partner or professional staff person or client issue?			
a. Prepare, review, and approve all new client or engagement policies and procedures (as defined in the introductory materials).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Prepare or review and approve all standard forms used in the client intake process.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Prepare or review and approve all variances to standard billing arrangements.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

A. RISK MANAGEMENT STRUCTURE *(continued)*

	YES	NO	N/A
d. Prepare or review and approve all policies and procedures regarding independence and conflicts issues, moonlighting activities and directorships.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e. Prepare or review and approve all policies and procedures regarding insider trading and securities trading by employees of the firm.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f. Prepare or review and approve all engagement letters.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
g. Prepare or review and approve all variances from standard form engagement letters.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
h. If your answer to item g is <i>no</i> or <i>N/A</i> , there is a policy and procedure for review and approval by someone other than the initiating partner.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
i. Prepare or review and approve the policy or procedure as to who may sign opinion, reports, engagement letters and other client correspondence.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
j. Prepare or review and approve the policies and procedures for regular peer reviews by partners, and second partner review of engagements.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
k. Prepare or review and approve the policies and procedures for evaluating firm mergers and lateral hires of partners or senior professional staff.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
l. Prepare or review and approve the policies and procedures for assuring compliance by branch offices with all practice and risk management policies and procedures.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
m. Supervise peer reviews and engagement reviews by partners.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
n. Supervise compliance with risk management policies and procedures by branch offices/merged firms/lateral hires.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
o. Supervise or review of all professional staff work and performance evaluation.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
p. Supervise policies and procedures to identify and address the impairment problems of partners and professional staff resulting from drug, alcohol, or substance abuse.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
q. Supervise or review and approval of policies regarding CPE.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

(continued)

A. RISK MANAGEMENT STRUCTURE *(continued)*

	YES	NO	N/A
r. Supervise policies and procedures for training and continuously or regularly informing partners and professional staff regarding ethics and risk management policies and procedures.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
s. Supervise policies and procedures for introducing newly hired, laterally hired, and merged firm professional personnel to ethics and risk management policies and procedures.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
t. Address all actual or potential ethics, grievance, malpractice or other claims or problems.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
u. Address specific client issues that were handled less than fully competently.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
v. Supervise all dealings with professional liability insurers and brokers regarding coverage and claims	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
w. Supervise or review and approve risk management policies for special practice areas.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. As to all matters in item 8 to which the answer is <i>yes</i> , were these ultimately resolved either by you, or in accordance with your recommendations?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Are you aware of matters identified in item 8 which were addressed by others during the same period?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. As to each of the matters identified in item 10, in your view were they resolved appropriately?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. In addition to matters referred to at item 8 above, in relation to item 5t, answer the following.			
a. Have there been any instances where any person within the firm has alleged a violation of the AICPA Code of Professional Conduct, State Board of Accountancy, or State Society Rules of Ethics or Conduct against any member or professional staff person of the firm within the three years preceding this survey?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Have there been any complaints to the grievance or discipline authorities against any member or professional staff person of the firm within the three years preceding this survey?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. With respect to all matters falling within item 12a and 12b, were you responsible for handling these matters?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

A. RISK MANAGEMENT STRUCTURE *(continued)*

	YES	NO	N/A
d. If, as to any matters referred to at item 12c, the answer was <i>no</i> , in your view, were such matters appropriately handled by the firm, and appropriately resolved?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13. Do you have adequate library resource materials to perform your risk management functions?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14. Do you have available to you the following?			
a. AICPA Code of Professional Conduct and State Board of Accountancy and State Society Rules of Ethics or Conduct for all states in which the firm practices	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Independent Standards Board Rules, for example, the U.S. Securities and Exchange Commission (SEC) and the U.S. Department of Labor (DOL) if applicable to the firm's practice	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Rules from the AICPA SEC Practice Section (SECPS), if the firm is a member	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Audit Risk Alerts for all industries served by the firm	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15. Do you have adequate staff, time (relative to your other obligations in the firm), and other resources to perform all of your risk management functions?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16. Have you requested the firm's management to make changes in the risk management policies and procedures that have been rejected?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17. Have you requested the firm's management to make changes in the allocation of resources (including your time) to the risk management functions which have been rejected?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

QUALITY/IN CONTROL (QUIC) SURVEY FOR ACCOUNTING FIRMS

QUESTIONNAIRE 3—NEW CLIENT AND ENGAGEMENT ACCEPTANCE

1. This questionnaire has been developed with the following two purposes in mind:
 - a. To assemble and organize the information regarding the firm's existing new client and engagement acceptance policies and procedures
 - b. To give the firm's management an opportunity to develop an initial, benchmark view of its new client and engagement acceptance policies and procedures, for purposes of comparison with the answer and analysis sheet
2. This questionnaire should be completed by the managing partner or other partner of the firm who currently has the greatest share of responsibility for oversight of the new client and engagement acceptance process.
3. The following steps should be taken in answering the survey.
 - a. In the initial self-administration of this survey, the responses should be *yes*, *no*, or *N/A*.
 - b. The firm may decide to supplement the answers, as follows.
 - i. If the firm later decides either to prepare, or to supplement its formal policy statement concerning new client and engagement policies and procedures, and regarding the allocation of responsibility for these matters, or to seek outside help to review the policies, practices, or management structures in place that relate to the questions, it will be helpful to expand the simple answers from the initial survey into descriptive language.
 - ii. In expanding the responses, any existing firm documents that describe the relevant policies or procedures in more detail should be attached.
4. When the questionnaire has been completed, turn to the answer and analysis sheet. By comparing your firm's responses to the material set out in the answer and analysis sheet, you will determine the extent to which your current policies and procedures succeed or fail in providing secure and effective risk management oversight in the area of new client and engagement acceptance, and the particular aspects that may benefit from additional attention or restructuring.

A. CLIENT ACCEPTANCE—GENERAL

	YES	NO	N/A
1. Does the firm have a standard prospective or actual new client form?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Is it possible for the firm to accept a client without the standard new client form being completed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Is there a partner or committee that is responsible for oversight of client acceptance?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Is the partner or committee available to review new clients on a daily basis?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Does the partner or committee have authority to reject proposed new clients and engagements?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. In the event of a disagreement with the introducing partner, does any partner or committee have authority to reject a proposed new client?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Does the firm solicit business by entering “beauty contests” sponsored by prospective clients?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. a. Does the firm have written policies and procedures to review the potential for independence violations or conflicts of interest before participating in such solicitation?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Which of the following describes how recently the policy statement was last circulated?			
i. Within the last three months	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ii. Three to six months ago	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
iii. Seven to twelve months ago	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
iv. More than one year ago	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Is a new client form required before the firm engages in such solicitation?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Are any of the following circulated within the firm?			
a. The names of prospective new clients to be solicited by beauty contests	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. The names of prospective new clients and related party entities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. The names of officers and directors of prospective new clients	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Completed copies of the firm’s prospective new client form	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e. The nature of the engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

A. CLIENT ACCEPTANCE—GENERAL *(continued)*

	YES	NO	N/A
f. Other information regarding prospective new clients	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. As to any information circulated as described at question 10, to which of the following is it circulated?			
a. To all professional staff in the firm	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. To all partners in the firm	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. To designated partners or staff	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. Is there any screening by an individual or committee (other than the introducing partner) of prospective new clients and engagements for any purpose other than to assess the potential for independence violations and conflicts of interest with other clients?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13. If the answer to question 12 is <i>yes</i> , does the review assess any of the following issues (answer <i>yes</i> to each category that applies)?			
a. The ability and willingness of the client to pay fees at the level they are likely to reach	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. The areas of knowledge and expertise that are likely to be required in the engagement and the existence within the firm of the skills and expertise to enable it to be competently handled	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. The need to limit the scope of engagement to matters within the firm's competence, or within the client's ability or willingness to pay fees	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Special risks which may be associated with the particular client, the type of client or industry, or the nature of the engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e. Thorough review of potential new client's financial information and condition, including financial statements (year-end and interim), cash flow and working capital, debt payments, tax returns, registration statements, reports to regulatory agencies, 10Ks, 10Qs, 8Ks, and so on	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f. Contact with potential new clients, as follows:			
i. Predecessor accountants	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ii. Attorney	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
iii. Banker	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
iv. Owner, major shareholders, or top management	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

A. CLIENT ACCEPTANCE—GENERAL *(continued)*

	YES	NO	N/A
g. Review of prior management letter	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
h. Stability of relationships (meaning, among and between owners or partners and between married parties)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
i. Any planned acquisitions, mergers, or dispositions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
j. Debt or financing agreements, loan covenants, including violations or waivers, restructuring plans, and debt ratios	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
k. Specialized regulatory requirements, tax, or accounting practices	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
l. Potential adverse economic, political, or social conditions that may affect client or industry	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
m. Involvement in regulatory or other investigations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
n. The terms of the client engagement letter	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14. If there is a partner or committee with authority to reject clients (see question 5 above), does that partner or committee also have authority to direct which partner shall manage the engagement, including the authority to designate someone other than the introducing partner?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15. Have any potential clients been rejected in the past few years preceding this survey?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16. If there is a partner or committee with authority to reject clients (see question 5 above), does that partner or committee also have authority to terminate clients?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17. Have any client relationships been terminated by the firm during the year preceding this survey?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B. CLIENT ACCEPTANCE—POLICY			
18. Does the firm have a written policy statement concerning the following?			
a. The requirement that a standard new client acceptance form must be submitted to the responsible partner or committee with respect to all prospective new clients	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. The requirement that a standard new client or engagement acceptance form must be submitted to the responsible partner or committee with respect to all prospective new engagements for existing clients	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

B. CLIENT ACCEPTANCE—POLICY *(continued)*

	YES	NO	N/A
c. That no work may be commenced for a prospective new client, or on a new engagement for an existing client, until the approval of the responsible partner or committee has been given	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. A prohibition against the following:			
i. Undisclosed financial arrangements between any partners, or staff members and clients	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ii. Undisclosed financial interest in any client	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
iii. Partners or staff from being directors or officers of client entities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
iv. Any “moonlighting” activities without prior written approval	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
19. How recently, of the following, were the policy statements referred to at question 18 last circulated?			
a. Within the last three months	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Three to six months ago	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Seven to twelve months ago	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. More than one year ago	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
20. When the new client is an entity, does the standard form new client and acceptance form include the following items?			
a. Names of all parent (and higher) entities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Names of all subsidiary entities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Names of all related, associated and affiliated entities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Names of all officers and directors?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e. At what point any parent, subsidiary, associated entity will be involved in the engagement, including the names of the officers and directors of all involved entities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

(continued)

B. CLIENT ACCEPTANCE—POLICY *(continued)*

	YES	NO	N/A
21. Does the new client and acceptance form seek to include the following items?			
a. Results of discussion with prior accountants	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Type of service or reports requested	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. In litigation support engagements, the nature of the engagement, and the existence of any potential conflicts of interest otherwise unconnected, concerning engagements conducted for other unrelated clients	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
22. When a new client acceptance form is delivered to the partner or committee responsible, state which of the following represents the longest that the partner or committee ever takes to make the review?			
a. One business day	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Two business days	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Three to five business days	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Longer than five business days	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
C. ASSIGNING PERSONNEL TO CLIENTS/ ENGAGEMENTS			
23. Is there a partner or committee (other than the partner introducing the new client and engagement) responsible for assigning professional staff to engagements?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
24. Does the firm always require the following to have experience appropriate to the engagement before the person is assigned to an engagement?			
a. Staff	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Supervisors and managers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Partner-in-charge of the engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Other partners involved	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
25. Can the partner introducing a new client and engagement be required by the partner and committee responsible for assigning professional personnel to engagements to allow another partner to oversee the engagement?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

D. ENGAGEMENT LETTERS

	YES	NO	N/A
26. Does the firm have written forms of client engagement letters?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
27. Does the firm require an engagement letter to be written/tailored for the following:			
a. All new clients	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Existing clients, with respect to all new engagements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
28. Does the firm's time billing system allow time to be recorded prior to any of the following events:			
a. Approval of the partner or committee responsible for client acceptance to open the client/file	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Development and delivery of a proposed engagement letter	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Receipt from the client of a countersigned engagement letter	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
29. Is there a partner and committee, other than the partner introducing a new client matter, responsible for reviewing new client engagement letters to ensure that they are appropriately tailored to the client situation?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
30. If the firm's time billing system permits time to be recorded prior to receipt from the client of a countersigned engagement letter, is there any procedure in place to ensure that new clients actually countersign and return engagement letters?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E. NONENGAGEMENT LETTERS			
31. Does the firm have a written policy requiring that a nonengagement letter be sent to all persons and entities who consult for the firm but where either the firm or the prospective client declines the engagement?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
32. If there is such a policy, was a copy of the policy statement referred to at question 31 last circulated?			
a. Within the last three months	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Three to six months ago	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Seven to twelve months ago	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. More than one year ago	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

QUALITY IN CONTROL SURVEY FOR ACCOUNTING FIRMS

QUESTIONNAIRE 4—THE ENGAGEMENT MANAGEMENT

1. This questionnaire has been developed with two purposes in mind:
 - a. To assemble and organize the information regarding the firm's existing control structures, policies, and procedures in the areas of engagement management, including quality review, oversight of professional staff, branch office, lateral principal, and merged practice controls, and training
 - b. To give those within the firm involved in engagement management an opportunity to review the state of policies and procedures in place, by comparing their response with the answer and analysis sheet
2. This questionnaire should be completed by the managing principal or other partner(s) or principal(s) of the firm who currently has or have the greatest share of responsibility for oversight of engagement management. However, since there may be several persons in the practice who may have equal and significant responsibilities in the engagement process, this questionnaire and associated answer sheet should be reviewed carefully by each of them. This information should be shared with tier two or lower staff, as it may provide insight to them as to the responsibilities of the firm, as well as themselves, to their clients in the conduct of an engagement.
3. The following steps should be taken in answering the survey.
 - a. In the initial self-administration of this survey, the responses should be *yes*, *no*, or *N/A* (not applicable).
 - b. The firm may decide to supplement the answers, as follows.
 - i. If the firm later decides either to prepare, or to supplement its formal policy statement and procedures concerning engagement management, and regarding the allocation of responsibility for these matters, or to seek outside help to review the policies, practices, or management structures in place that relate to these areas, it will be helpful to expand the simple answers from the initial survey into descriptive language.
 - ii. In expanding the responses, any existing firm documents that describe the relevant policies or procedures for engagement management in more detail should be attached.

4. Some of the questions inquire about particular quality control functions that parallel other questions in “Questionnaire 1—The Firm Leadership and Management Structure,” “Questionnaire 2—The Risk Management Partner,” and “Questionnaire 7—The Professional Staff.” The reasons for repeating these inquiries include the following:
 - a. The need to corroborate the responses to the questionnaires completed by the management of the reviewed firm, because the view from the “trenches” may be very different from the perception of senior management
 - b. The need to determine whether the firm has engagement management policies and procedures which are adequate and appropriate to the firm’s size and practice areas
 - c. The need to determine whether the firm’s policies and procedures have been effectively communicated to other individual(s) responsible for engagement management functions and to the professional staff generally
5. When the questionnaire has been completed, turn to the answer and analysis sheet. By comparing your firm’s responses to the material set out in the answer and analysis sheet, you will determine the extent to which your current controls, policies, and procedures succeed or fail in providing appropriate and effective engagement management oversight of the firm’s practice, and the particular aspects that may benefit from additional attention or restructuring.

A. ENGAGEMENT POLICIES AND PROCEDURES

	YES	NO	N/A
1. Does the firm have written policies or procedures for conducting engagement process reviews by or of partners?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. If the answer to question 1 is <i>yes</i> , do these policies include any of the following elements [for purposes of this questionnaire, <i>regular</i> means at least annually]?			
a. Quality review of all engagements before being forwarded to the client	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Regular meetings with engagement partners to consider the following questions.			
i. As regards prior engagement performance, answer the following.			
! Are engagements being fulfilled as promised?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
! Were the appropriate resources applied to prior engagement?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
! Were estimates tracked back to performance to determine realization?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

A. ENGAGEMENT POLICIES AND PROCEDURES *(continued)*

	YES	NO	N/A
ii. Were staff debriefed by engagement partner(s) after each engagement in terms of realization and performance of staff assigned to the engagement?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
iii. Was the client interviewed after each engagement by the manager or engagement partner to determine the overall level of satisfaction with the services rendered?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
iv. Was the description of services in the engagement letter followed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
v. If the description of services defined in the engagement letter was not followed, were written descriptions of modifications to the engagement developed and sent to and agreed upon by the client?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
vi. Does the client's work file(s) include copies of the signed engagement letter and all subsequent correspondence relating to the engagement?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
vii. Were senior partners, or high level consulting staff, actively involved in the entire engagement?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Are there standard engagement letter templates that the firm uses?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Are there requirements that a department level partner reviews every engagement over a predefined low dollar value engagement?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. If the answer to question 1 is <i>yes</i> , is the review process documented?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. If the answer to question 3 is <i>yes</i> , is there a standard review recording form?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Does the firm have policies and procedures for conducting due diligence examinations of all engagements?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

(continued)

A. ENGAGEMENT POLICIES AND PROCEDURES (*continued*)

	YES	NO	N/A
6. If the answer to question 5 is <i>yes</i> , do these policies and procedures include the following:			
a. Checking the following:			
i. Qualifications of resources assigned to the engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ii. Qualifications of external resources contracted to assist the firm in engagement execution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Are written policies and procedures provided to contracted resources prior to being engaged to assist with any engagement?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Are extensions to engagements to be recorded and approved?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. If the answer to question 6c is <i>yes</i> , were checks done to determine that the policies had been followed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e. Do policies provide for reporting inadequately defined scope or issues that arise after an engagement is begun?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f. If the answer to question 6e is <i>yes</i> , are there procedures for modifying the scope of the engagement and gaining client approval?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
g. Are there procedures for checking clients for conflicts of interest and independence issues?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Does the firm conduct <i>all</i> of the checks listed in question 6 with respect to all new professional staff hires?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Does the firm have policies and procedures for conducting regular engagement performance reviews?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. If the answer to question 8 is <i>yes</i> , do the procedures include meetings with the following?			
a. One or more partners responsible for the staff members' performance on the engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Peer review of staff by associates with whom they worked on the engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

A. ENGAGEMENT POLICIES AND PROCEDURES *(continued)*

	YES	NO	N/A
10. If the answer to either question 9a or 9b is <i>yes</i> , do the meetings deal with the following?			
a. The quality of the staff member's work during the engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Staff member's realization on the engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Contribution of the staff member to (engagement performance)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Were there discoveries or information gained that could be used effectively in future engagements?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. Are there policies and procedures to enable both partners and staff members to consult with partners other than those originally assigned to the engagement where the staff member is concerned about or disagrees with any aspect of the engagement?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. Are there written policies and procedures in place to encourage all employees to identify and report problems with associated staff or contractors assigned to engagement?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13. If the answer to question 12 is <i>yes</i> , are these reports investigated by partners or senior management?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14. If the answer to question 12 is <i>yes</i> , is any action taken to provide feedback to the staff concerning findings?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15. Has a partner in the firm been designated to respond to questions involving professional ethics when these arise?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16. Does the firm's library include current editions of the following?			
a. The AICPA Code of Professional Conduct	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Rules of Ethics from the State Board of Accountancy and State Society of CPAs, if applicable, from each state in which the firm practices	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Ethics or Conduct Rules from other Independent Standards Boards, for example, the U.S. Securities and Exchange Commission (SEC) or the U.S. Department of Labor, if applicable to the firm's practice	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Standards from the AICPA SEC Practice Section, if the firm is a member	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

(continued)

B. ENGAGEMENT PROCESS

	YES	NO	N/A
1. Are there defined processes for performing an engagement?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. If the answer to question 1 is <i>yes</i> , are there formal training sessions to educate staff on these processes?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Are staff proactive in following the engagement process?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Do partners review engagements in light of generally accepted engagement processes?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

QUALITY/IN CONTROL SURVEY FOR ACCOUNTING FIRMS

QUESTIONNAIRE 5—CONTINGENCY PLANNING FOR TECHNOLOGY FAILURES

1. This questionnaire has been developed with the following two purposes in mind:
 - a. To assemble and organize the information regarding the firm's existing control structures, policies, and procedures in the areas of contingency planning
 - b. To give those within the firm involved in contingency planning an opportunity to review the state of policies and procedures in place, by comparing their response with the answer and analysis sheet
2. This questionnaire should be completed by the managing partner or other partner(s) of the firm who currently has/have the greatest share of responsibility for contingency planning.
3. The following steps should be taken in answering the survey.
 - a. In the initial self-administration of this survey, the responses should be *yes*, *no*, or *N/A* (not applicable).
 - b. The firm may decide to supplement the answers, as follows.
 - i. If the firm later decides either to prepare or to supplement its formal policy statement and procedures concerning contingency planning, and regarding the allocation of responsibility for these matters, or to seek outside help to review the policies, practices, or management structures in place that relate to these areas, it will be helpful to expand the simple answers from the initial survey into descriptive language.
 - ii. In expanding the responses, any existing firm documents that describe the relevant policies or procedures for contingency planning in more detail should be attached.
4. When the questionnaire has been completed, turn to the answer and analysis sheet. By comparing your firm's responses to the material set out in the answer and analysis sheet, you will determine the extent to which your current controls, policies, and procedures succeed or fail in providing appropriate and effective contingency plan oversight of the firm's practice, and the particular aspects that may benefit from additional attention or restructuring.

A. CONTINGENCY PLAN

	YES	NO	N/A
1. Does the firm have written policies or procedures for continuing operations in the event of a disaster?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. If the answer to question 1 is <i>yes</i> , do these policies include any of the following elements (for purposes of this questionnaire, <i>regular</i> means at least annually)?			
a. Review of the plan to include completeness and changes that may have been implemented in the past year	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Plan test includes the following:			
i. Review of the written plan (and) performing a “desktop” review of the plan	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ii. Actual testing of the plan in a live demonstration	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Update of the contingency plan if new hardware, software, or office (locations) are added during the (year, or if Internet, telecommunications, or utility service providers have changed)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Continuous review of plan effectiveness	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. If the answer to question 1 is <i>yes</i> , is the review process documented?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. If the answer to question 3 is <i>yes</i> , is there a standard review recording form?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Does the plan call for the implementation of an Emergency Response Team (ERT)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. If the answer to question 5 is <i>yes</i> , answer the following.			
a. Are team responsibilities set up so that the team members are—			
i. Empowered to act in an emergency?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ii. Trained in the appropriate actions to take in an emergency?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Is the firm following the four-level definition of disasters or something similar?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Is each member of the ERT aware of his or her area of responsibilities?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. If the answer to question 6c is <i>yes</i> , were these evaluated in the last test?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

A. CONTINGENCY PLAN *(continued)*

e. Do all members of the ERT have a current list of contacts in an emergency?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f. If the answer to question 6e is yes, are these contacts aware of the firm's plan and do they know these individuals are authorized to act on behalf of the firm?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
g. Do members rotate an on-call schedule, and are all employees notified of who is on should an emergency occur?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Are backups tested at least monthly to ensure that files can be read?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Is a full server load done at least biannually to ensure the firm has the ability to restore all server resources in an emergency?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. If the answer to question 8 is yes, does the procedure include the following?			
a. Switching operations to the alternate server(s) and/or site	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Validating that all software executes and the firm has the ability to print hardcopy output	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Does the firm have the following?			
a. A complete hardcopy listing of all current software and versions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. A current hardcopy of all inventory to include network and peripheral equipment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Notification of switching of telecommunications services to a remote site	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. The ability to continue to provide services at remote locations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. Has the firm reviewed its network security to prevent intrusion or acts of vandalism?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. Does the firm have a written Privacy Statement that defines the security and privacy of client information at all times?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13. If the answer to question 12 is yes, are staff and clients aware of the firm's policies?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

(continued)

B. ACCEPTABLE USE POLICY

	YES	NO	N/A
1. Does the firm have a current Acceptable Use Policy that adequately defines the firm's position on use of the technology resources?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Are all employees and contractors with access to firm technology required to review this policy at least annually?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Is employees' use of technology monitored for infringement of firm policy?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Do Partners and Principals of the firm fully understand the legal liability and risk exposure that inappropriate use of technology may entail?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

QUALITY/IN CONTROL (QUIC) SURVEY FOR ACCOUNTING FIRMS

QUESTIONNAIRE 6—HUMAN RESOURCES MANAGEMENT

1. This questionnaire has been developed with the following two purposes in mind:
 - a. To assemble and organize the information regarding the firm's existing control structures, policies, and procedures in the areas of human resource management, including peer review, oversight of professional staff, branch office, lateral partner and merged practice controls, and training
 - b. To give those within the firm involved in human resource management an opportunity to review the state of policies and procedures in place, by comparing their response with the Answer and Analysis Sheet
2. This questionnaire should be completed by the managing partner or other partner(s) of the firm that currently has/have the greatest share of responsibility for oversight of human resource management, including the hiring and review of professional staff—peer review programs, training and continuing professional education (CPE) and lateral hire, practice mergers and branch office oversight. In addition, the questionnaire should be completed by the senior personnel executive employed by the firm with responsibility for any of the following areas.
3.
 - a. In the initial self-administration of this survey, the responses should be *yes*, *no*, or *N/A*.
 - b. The firm may decide to supplement the answers, as follows.
 - i. If the firm later decides either to prepare or supplement its formal policy statement and procedures concerning human resource management, and regarding the allocation of responsibility for these matters, or to seek outside help to review the policies, practices, or management structures in place that relate to these areas, it will be helpful to expand the simple answers from the initial survey into descriptive language.
 - ii. In expanding the responses, any existing firm documents that describe the relevant policies or procedures in more detail should be attached.
4. Some of the questions inquire about particular quality control functions that parallel questions on the Firm Management, Risk Management Partner, and Individual Partner Questionnaires. The reasons for repeating these inquiries include the following:
 - a. The need to corroborate the responses to the questionnaires completed by the management of the reviewed firm because the view from the "trenches" may be very different from the perception of senior management
 - b. The need to determine whether the firm has human resource management policies and procedures which are adequate and appropriate to the firm's size and practice areas
 - c. The need to determine whether the firm's policies and procedures have been effectively communicated to the individual(s) responsible for human resource management functions and to the professional staff generally

5. When the questionnaire has been completed, turn to the Answer and Analysis Form. By comparing your firm's responses to the material set out in the Answer and Analysis Form, you will be able to determine the extent to which your current controls, policies, and procedures succeed or fail in providing appropriate and effective human resource management oversight of the firm's practice, and the particular aspects that may benefit from additional attention or restructuring.

A. SUPERVISION AND HIRING PRACTICES

	YES	NO	N/A
1. Does the firm have written policies or procedures for conducting peer reviews by or of the partners?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. If the answer to item 1 is <i>yes</i> , do these policies include any of the following elements (for purposes of this questionnaire, <i>regular</i> means at least annually)?			
a. Regular reviews of bills, where partners are responsible for bill issuance, to check for any form of overcharging by the partner or those supervised by the partner	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Regular meetings with either a more senior partner in the same practice area or office, or a reviewing committee, to consider the following matters:			
i. Performance (by reference to specific criteria, including compliance with firm policies as to engagement letters, billing/collection, client communication, appropriate use of firm resources, timeliness, and diligence)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ii. Client development	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
iii. Work satisfaction	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
iv. Ability to work with other partners and professional staff	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
v. Level of billings and hours worked	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
vi. Performance goals for the next year, including compensation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
vii. Involvement in firm management	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
viii. Long-term planning for the partner's role in the firm	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

A. SUPERVISION AND HIRING PRACTICES (*continued*)

	YES	NO	N/A
c. Periodic meetings, held at least once every year, with either a more senior partner in the same practice area or office, or a reviewing committee, to review the partner's handling of specific matters or clients for which the partner has management responsibility, including a detailed evaluation of the matters listed in item b.i. with respect to at least three clients	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. A requirement that partners have a regular physical health check-up	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. If the answer to item 1 is <i>yes</i> , is the review process documented?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. If the answer to item 3 is <i>yes</i> , is there a standard review recording form?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Does the firm have policies and procedures for conducting "due diligence" examinations of potential lateral partner recruits, both individually and where relevant, group practice, or firm mergers or acquisitions?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. If the answer to item 5 is <i>yes</i> , do these policies and procedures include the following?			
a. Check the following:			
i. Academic qualifications with institutions attended	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ii. CPA license	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Check personal references.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Check grievance or discipline records.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Check the existence, scope, adequacy, and claims record of current and prior professional liability insurance.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e. Check (with the individual's consent) client references (to the extent that this is consistent with professional rules).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f. Check bank and credit references.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
g. Check clients for conflicts of interest and independence issues.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Does the firm conduct <i>all</i> of the checks listed in item 6 with respect to all new professional staff hires?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

(continued)

A. SUPERVISION AND HIRING PRACTICES (*continued*)

	YES	NO	N/A
8. Does the firm have policies and procedures for conducting regular staff reviews?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. If the answer to item 8 is <i>yes</i> , do the procedures include meetings with the following?			
a. One or more partners for whom the staff member regularly works	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. One or more partners, or human resources staff person to whom the associate does not normally report	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. If the answer to item 7 <i>a</i> or 7 <i>b</i> is <i>yes</i> , do the meetings address the following?			
a. The quality of the staff member's work since the last review	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. The staff member's diligence since the last review	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Compensation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. The firm's plans and practice preferences for the staff member until the next review	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e. The staff member's goals until the next review	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f. Have problems been encountered by the staff member in the following areas?			
i. Discrimination (sex, age, race, and so on)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ii. Harassment from clients, partners, or other staff members	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
iii. Awareness of noncompliance with the AICPA Code of Professional Conduct, state board of accountancy ethics rules, or other ethic rules applicable to specific services or professions practiced within the firm by partners or other staff members.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
iv. Awareness of conflict of interest with clients, unreported financial interests with clients, other independence issues, or insider trading of securities involving any employee of the firm	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
v. Awareness of alcohol or drug problems involving any employee of the firm	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. Are there policies and procedures to enable both partners and staff members to consult with partners other than those originally assigned to the engagement in which the staff member is concerned about or disagrees with any aspect of the engagement?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

A. SUPERVISION AND HIRING PRACTICES (*continued*)

	YES	NO	N/A
12. Are there written policies and procedures in place to encourage all employees to identify and report suspected alcohol or drug impairment problems involving any employees of the firm?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13. If the answer to item 12 is <i>yes</i> , is there a partner or senior human resources staff person to whom such problems can be reported in confidence?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14. If the answer to item 12 is <i>yes</i> , are the policies regularly disseminated?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15. Does the firm have written policies and procedures prohibiting the issuance of reports and opinions unless signed off by two partners, one of whom is not assigned to work on the engagement in question, or otherwise approved by a committee established for the purpose?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16. If the answer to item 15 is <i>yes</i> , are these policies and procedures regularly circulated?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17. Are you aware of the issuance of any report or opinion in the twelve months preceding this survey in which the report or opinion was issued by a single partner without either the countersignature or approval of another partner or committee?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
18. If the answer to item 17 is <i>yes</i> , have the policies and procedures been changed since the issuance of the report or opinion?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
19. If the firm has any branch offices, are there any policies or procedures for conducting regular branch office reviews to ensure compliance by branch offices with all of the firm's risk management and loss prevention policies and procedures?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
20. To your knowledge, have these policies and procedures been regularly followed with respect to all of the firm's branch offices in the two years preceding this survey?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
21. Has a partner in the firm been designated to respond to questions involving professional ethics when these arise?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

(continued)

A. SUPERVISION AND HIRING PRACTICES *(continued)*

	YES	NO	N/A
22. Does the firm's library include current editions of the following?			
a. The AICPA Code of Professional Conduct	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Rules of ethics from the State Board of Accountancy and State Society of CPAs, if applicable, from each state in which the firm practices	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Ethics or Conduct Rules from other Independent Standards Boards, for example, the U.S. SEC or the U.S. DOL, if applicable to the firm's practice	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Standards from the AICPA SEC Practice Section (SECPS) (if the firm is a member)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B. PROFESSIONAL DEVELOPMENT			
1. Are all professional personnel in compliance with the relevant state CPE requirements for all states in which your firm practices?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Are all professional personnel in compliance with the relevant state licensing requirements?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Is there a partner or human resource (or other) staff person responsible for maintaining CPE records and course materials?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Does the firm conduct internal training or other CPE programs?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

QUALITY/IN CONTROL (QUIC) SURVEY FOR ACCOUNTING FIRMS**QUESTIONNAIRE 7—PROFESSIONAL STAFF**

1. This questionnaire has been developed with the following two purposes in mind:
 - a. To determine what risk management policies and procedures are effectively in place within the firm, from the perspective of nonmanagement partners and professional staff
 - b. To determine how responsive the firm is to problems encountered during the course of practice
2. This questionnaire should be completed by selected nonmanagement partners and professional staff from every practice area, and from every office in the firm.
3. The following steps should be taken in answering the survey.
 - a. In the initial self-administration of this survey, the responses should be *yes*, *no*, or *N/A* (not applicable).
 - b. The firm may decide to supplement the answers, as follows.
 - i. If the firm later decides either to prepare, or to supplement its formal policy statement and procedures concerning risk management and ethics compliance, and regarding the allocation of responsibility for these matters, or to seek outside help to review the policies, practices, or management structures in place that relate to these questions, it will be helpful to have those who complete the questionnaire expand the simple answers from the initial survey into descriptive language.
 - ii. In expanding the responses, constructive suggestions for changing policies, procedures, or control systems should be encouraged.
4. Some of the questions inquire about particular quality control functions that parallel questions on “Questionnaire 1—Firm Leadership and Management,” and “Questionnaire 2—Risk Management Structures.” The reasons for repeating these inquiries include the following:
 - a. The need to corroborate the responses to the questionnaire completed by the selected nonmanagement partners and professional staff of the reviewed firm because the view from the trenches may be very different from the perception of senior management
 - b. The need to determine whether the firm has risk management policies and procedures which are adequate and appropriate to the firm’s size and practice areas
 - c. The need to determine whether the firm’s policies and procedures have been effectively communicated to the individual(s) responsible for quality control functions and to the professional staff generally

5. When the questionnaire has been completed, it should be returned to the partner or committee overseeing the survey, for their review in the context of the answer and analysis sheet. By comparing your firm's responses to the material set out in the answer and analysis sheet, it will be possible to determine the extent to which the firm's current controls, policies, and procedures succeed or fail in providing secure and effective risk management oversight of the firm's practice, and the particular aspects that may benefit from additional attention or restructuring.

A. CLIENT INTAKE ISSUES

	YES	NO	N/A
1. Have you introduced a new client or new engagement to the firm in the last twelve months?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Did you complete and submit to the relevant partner or committee any kind of new client/engagement form (a new engagement form) following your first meeting with the client concerning the matter and before commencing work?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Within which of the following intervals did you receive a clearance to proceed with the new client or engagement?			
a. Within twenty-four hours	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Within forty-eight hours	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Within five business days	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Do you or a managing partner in your practice area regularly participate in the new client intake and conflict of interest review process?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. If the answer to question 4 is <i>yes</i> , answer the following.			
a. Does the system work efficiently?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Have you ever spotted a potential conflict of interest?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. If so, did you report it to the relevant partner or committee?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. If so, in your view was it resolved appropriately?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

B. AREAS OF PRACTICE AND ASSIGNMENT OF PROFESSIONAL STAFF

	YES	NO	N/A
1. Is your work limited to one area of professional practice?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Are you assigned to work permanently with the same partner(s)/professional staff (as applicable)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. If the answer to question 2 is <i>no</i> or <i>N/A</i> , in which of the following are you assigned work by a single partner?			
a. In one practice area	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. In a management capacity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. If you work simultaneously for more than one partner or with changing professional staff, in which of the following ways are conflicts over priority usually resolved?			
a. Resolved by a single partner with assignment responsibility	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. In favor of the partner who shouts the loudest	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. By requiring the staff person to juggle and complete all assignments without direction or intervention by any partner or firm management	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Are these resolutions generally appropriate?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Are all of your work assignments within your own areas of experience?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. If the answer to question 6 is <i>no</i> , have you been asked to work on engagements involving areas of practice completely new to you in the twelve months prior to this survey?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. If the answer to question 7 is <i>yes</i> , was any of your time on the learning curve billed to the client?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. If the answer to question 8 is <i>yes</i> , was the client informed prior to the commencement of services that you had no prior experience in this area of practice?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. As to such matters, were there others in the firm already familiar with this area of practice?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

(continued)

C. MANAGEMENT OF CLIENTS AND BILLINGS
(MANAGERS ONLY RESPOND TO THIS SEGMENT)

	YES	NO	N/A
1. If you introduce a new client or engagement to the firm, do you have the right to retain control of the conduct of the engagement?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. If the answer to question 1 is <i>yes</i> , do you customarily retain control even of engagements outside your normal area of practice?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Does the firm have any system in connection with new clients or new engagements requiring a manager with experience in the particular area of practice involved to have final authority of the conduct of the engagement?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Is the system or rule enforced in all cases, including clients or engagements introduced by senior or management partners?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Does the firm's compensation structure fairly compensate you for clients or work introduced but not performed or controlled by you?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. When you introduce a new client or engagement, do you personally complete the standard new client information sheet?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Within the year preceding this survey, have you introduced a new client or engagement on which you have performed significant services <i>before</i> the following?			
a. Completing the standard new client or engagement information sheet	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Receiving independence and conflict of interest clearance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. A decision was made by someone other than you as to which partner should be assigned responsibility for management of the client or engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. As to clients or engagements introduced by you in the twelve months prior to this survey, were any engagements other than on standard billing terms?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Was there any element of entrepreneurial involvement in the client's business either by you individually or your family members, or by the firm as part of the fee arrangement?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. As to any nonstandard billing engagement, was anyone else's approval obtained in advance of entering into the fee arrangement?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

C. MANAGEMENT OF CLIENTS AND BILLINGS
(MANAGERS ONLY RESPOND TO THIS SEGMENT)
(continued)

	YES	NO	N/A
11. Did you receive a countersigned engagement letter from all new clients, or regarding all new engagements within the one year prior to this survey?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. If the answer to question 11 is <i>yes</i> , within which of the following intervals did you receive the countersigned letter?			
a. Before commencing significant work for the client or on the engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Within one week of commencing significant work for the client or on the engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. More than one week after commencing work for the client or on the engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13. Did any engagement letters received vary from the firm's standard form (if any)? Answer <i>N/A</i> if there is none.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14. As to any engagement letters varying from the firm's standard form, did you obtain anyone else's approval of the variance in advance?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15. Did you meet with any prospective clients during the one year preceding this survey?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16. Of the following, when did you complete any standard form new client or contact information sheet?			
a. Prior to seeing the potential client	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. After seeing the potential client but before receiving word that the firm was to be engaged by the potential client	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17. If the answer to question 16a and 16b was <i>no</i> , did you perform any kind of potential conflict of interest or independence check prior to meeting with the potential client?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
18. As to any such meetings with potential clients who did not subsequently retain the firm, did you subsequently send a nonengagement letter?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
19. If the answer to question 18 is <i>yes</i> , did you use a standard form?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
20. If the answer to question 19 is <i>no</i> , did anyone else review or approve the letter you sent?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

(continued)

C. MANAGEMENT OF CLIENTS AND BILLINGS
(MANAGERS ONLY RESPOND TO THIS SEGMENT)
(continued)

	YES	NO	N/A
21. Did the nature or identity of any client undergo a change (for example, merger or corporate takeover) in any ongoing engagement during the one year preceding this survey?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
22. As to each engagement to which your answer to question 21 was <i>yes</i> , respond separately, with respect to each engagement, to questions 7 to 14 in the section of this questionnaire entitled "C. Management of Clients and Billings," as if the change in the client were a new client.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D. GENERAL RISK MANAGEMENT ISSUES			
1. Have any engagements worked on by you ended in the year preceding this survey?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. If the answer to question 1 was <i>yes</i> , was a Closing Letter sent to the client?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. If the answer to question 2 was <i>yes</i> , which of the following was the form of the letter?			
a. A standard form	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. A form approved by a partner other than the person who signed it	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Have you or any engagements or clients controlled or worked on by you, been subject to internal peer or quality control review at any time in the three years preceding this survey?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Have you participated in conducting an internal peer or quality control review of any partner, or of any client or engagement controlled by anyone other than you, in the three years preceding this survey?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Have you participated in any formal performance evaluation of any accountant in the firm in the three years prior to this survey?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Are you or any family members an officer, director or manager of any client business of the firm?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

D. GENERAL RISK MANAGEMENT ISSUES *(continued)*

	YES	NO	N/A
8. If the answer to question 7 is <i>yes</i> , did you perform the following?			
a. Notify the partners responsible for the client engagement and the firm's professional liability insurance prior to accepting the appointment.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. If the answer to question 8a is <i>no</i> , notify anyone in the firm prior to accepting the appointment.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. If the answers to questions 8a and 8b are both <i>no</i> , have you informed anyone in the firm of the appointment at any time?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Do you or any members of your immediate family have any financial interest in any client business, or with any client in any business?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. If the answer to question 9 is <i>yes</i> , did you perform the following?			
a. Notify the partner responsible for the firm's professional liability insurance, prior to accepting the interest.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. If the answer to 10a is <i>no</i> , notify someone in the firm prior to accepting the interest.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. If the answers to 10a and 10b are both <i>no</i> , inform someone in the firm of the interest at any time.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. Have you at any time loaned or borrowed money to or from any client of the firm?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. If the answer to question 11 is <i>yes</i> , did you perform the following?			
a. Notify the partners responsible for the client engagement and the firm's professional liability insurance, prior to making or accepting the loan.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. If the answer to 12a is <i>no</i> , notify someone in the firm prior to making or accepting the loan.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. If the answers to 12a and 12b are both <i>no</i> , inform someone in the firm of the loan at any time.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13. Do you ever have occasion to issue opinion letters or audit reports in the course of your practice?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

(continued)

D. GENERAL RISK MANAGEMENT ISSUES *(continued)*

	YES	NO	N/A
14. If you answered question 13 <i>yes</i> , did you perform the following?			
a. Issue any in the one year preceding this survey.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Ensure that the letter or report is in a standard form approved by the firm.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Ensure that the letter or report was reviewed by someone else in the firm before being issued.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Ensure that someone else countersigned it.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15. As to any such letter not in standard form, were the form and substance of the letter (or the variance) approved by anyone else in the firm prior to issuance?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<i>Partners in Branch Offices, Merged Practices, or Lateral Hires Only</i>			
16. Did you join the firm within the three years prior to this survey?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17. Prior to or immediately upon your arrival at the firm, were any formal steps taken to appraise you of the firms policies and procedures as to the following?			
a. New client and engagement acceptance, including conflicts and independence checking and new client procedures	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Billing arrangements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Standard forms of the following:			
i. Engagement letters	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ii. Opinion letters and audit reports	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Internal peer or matter reviews	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e. Entrepreneurial activities, including serving as a manager, officer, or director for a client	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f. Multidisciplinary or assurance practice areas	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
18. As to any answers to question 17 which were <i>yes</i> , which of the following describe the manner in which the information was imparted?			
a. Perfunctory	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Acceptable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Thorough	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

D. GENERAL RISK MANAGEMENT ISSUES *(continued)*

	YES	NO	N/A
19. Has there been any follow-up to determine whether these policies and procedures have been adopted by you (or your group)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<i>All Respondents</i>			
20. Are you aware of any of the following during the three years prior to this survey?			
a. Breaches of the applicable professional standards by any partner or professional staff person	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Billing disputes with clients not amounting to litigation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Litigation with clients over unpaid bills	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Reasons to believe that any client or third party has an actual or potential claim of any kind against the firm or any partner or professional staff person	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
21. As to all matters as to which the answer to question 20 was <i>yes</i> , but which did not involve you, answer the following.			
a. Have you reported it (or did someone else do so) on a timely basis, when the circumstances occurred?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. In your view, was the action taken by the firm appropriate?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
22. Are you aware of any partner, professional, or clerical staff person in the firm who has or may have an alcohol, drug, or substance-induced impairment problem?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
23. If the answer to question 22 is <i>yes</i> , answer the following.			
a. Have you (or has someone) reported it to anyone else in the firm?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. In your view, has the firm taken appropriate action?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
24. Have you or has anyone else to your knowledge or belief traded in the securities of a client at any time since joining the firm?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
25. As to any instance to which the answer to question 24 is <i>yes</i> , was the permission or approval of anyone in the firm obtained prior to such trading?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
26. Does the firm have a policy which you know about for monitoring securities transactions by members and employees of the firm?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

*(continued)*D. GENERAL RISK MANAGEMENT ISSUES *(continued)*

	YES	NO	N/A
27. If the firm has a procedure for monitoring securities transactions, are you and is everyone of whom you know in complete compliance with the policy?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
28. Have you participated in or attended any Continuing Professional Education Program at any time in the three years preceding this survey in the following?			
a. Within the firm	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Outside the firm	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
29. Have you needed to consult with anyone in the firm with respect to any concern arising from the application of the relevant professional standards to a client, matter, or internal firm problem at any time during the one year preceding this survey?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
30. As to any matter to which your answer to question 29 was <i>yes</i> , answer the following.			
a. Did you consult with someone?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Was it someone designated to address such issues?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Was the consultation successful in resolving the issue?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
31. In your opinion, or to your knowledge, are there any specific client matters that were handled by the firm less than adequately or competently in the three years preceding this survey?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
32. As to any matters as to which your answer to question 31 was <i>yes</i> , answer the following.			
a. Did you or have you reported your concerns to anyone in the firm?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. In your view, was the firm's response adequate or appropriate?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
33. In your opinion, are the firm's policies and procedures in connection with all of the matters covered in this survey regularly and adequately communicated to the following?			
a. You	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Partners	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Other professional staff people	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

QUALITY/IN CONTROL (QUIC) SURVEY FOR ACCOUNTING FIRMS

QUESTIONNAIRE 8—CLIENT RELATIONS MANAGEMENT, AND HANDLING PROBLEMS AND CLAIMS

1. This questionnaire has been developed with the following two purposes in mind:
 - a. To assemble and organize the information regarding the firm's existing policies and procedures for managing client relationships and responding to and addressing professional regulations, ethics and firm procedures, discipline, and sanction matters, and actual or potential malpractice claims
 - b. To give management an opportunity to review the state of policies and procedures in place, by comparing their response with the answer and analysis sheet
2. This questionnaire should be completed by all partners with risk management responsibility, all partners responsible for managing client relationships, any partner with responsibilities (or who is designated as) professional regulations, ethics and firm procedures partner, and the partner or committee responsible for professional liability insurance.
3. The following steps should be taken in answering the survey.
 - a. In the initial self-administration of this survey, the responses should be *yes*, *no*, or *N/A* (not applicable, which includes "don't know").
 - b. The firm may decide to supplement the answers, as follows.
 - i. If the firm later decides either to prepare or supplement its formal policy statement and procedures concerning the management and handling of potential problems and regarding the allocation of responsibility for these matters, or to seek outside help to review the policies, practices, or management structures in place that relate to these areas, it will be helpful to expand the simple answers from the initial survey into descriptive language.
 - ii. In expanding the responses, any existing firm documents that describe the relevant policies or procedures in more detail should be attached.

4. In the best-run firms, professional regulations, ethics, and firm procedures problems and potential and actual malpractice claims are bound to arise, and are not necessarily limited to any given practice area. Of vital importance, therefore, is the preparation and dissemination of clear policies and procedures for addressing these occurrences so that they are appropriately handled and responded to from the earliest possible moment. The reasons for conducting these inquiries among all of the partners with any responsibilities in this area include the following:
 - a. The need to corroborate the responses to the questionnaires within the management of the reviewed firm
 - b. The need to determine whether the firm has policies and procedures which are adequate and appropriate to the firm's size and practice areas
 - c. The need to determine whether the firm's policies and procedures have been effectively communicated to the professional staff generally
5. When the questionnaire has been completed, turn to the answer and analysis sheet. By comparing your firm's responses to the material set out in the answer and analysis sheet you will determine the extent to which your current controls, policies, and procedures in dealing with problems are adequate, and the particular aspects that may benefit from additional attention or restructuring.

A. IDENTIFYING PROBLEMS

	YES	NO	N/A
1. Is there a written policy requiring that all client communications be responded to within the following intervals?			
a. One business day	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Some other fixed time limit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Is there a policy or procedure requiring calendar management of all client engagements?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Is there a policy or procedure requiring that every client engagement automatically include regular communications with clients?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Is there a policy requiring that every invoice sent to each client be accompanied by a covering letter?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. For firms with more than one professional, is there a policy requiring that every client engagement be assigned to a team including more than one professional?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. (For firms with more than one professional) is there a partner in every office of the firm designated to deal with client complaints?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

A. IDENTIFYING PROBLEMS *(continued)*

	YES	NO	N/A
7. For firms with more than one professional, is there a policy requiring that all client complaints be reported to a partner other than the partner managing the engagement?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Is there a partner in every office of the firm designated to deal with professional regulations, ethics, and firm procedures questions raised by other partners or associates?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Is there an express, written policy requiring professional regulations, ethics, and firm procedures, or malpractice issues to be reported to an identified partner or committee immediately any CPA becomes aware of such issues?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. If the answer to question 9 is <i>yes</i> , are issues explicitly and expressly defined for these purposes to include the following?			
a. Errors made by or omissions of partners (or shareholders), professional or support staff not corrected before the effects of the errors or omissions reached beyond the firm	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Allegations of wrongdoing or impropriety made by any person outside the firm concerning any person inside the firm, whether or not relating to the firm's practice or a client engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Allegations of wrongdoing or impropriety made by any employee or agent of the firm with respect to any other employee, partner (or shareholder) or agent of the firm whether or not relating to the firm's practice or a client engagement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Motions or applications for sanctions against the firm or any partner (or shareholder) or staff member in any tribunal or proceeding	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e. The occurrence of any matter or event occasioned by the firm's engagement for or by a client which could cause the client harm	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f. All claims, whether verbal or in writing, alleging that the firm, or any partner (or shareholder) or professional employee, has committed malpractice, regardless of whether a formal claim for damages or restitution is made	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

(continued)

A. IDENTIFYING PROBLEMS *(continued)*

	YES	NO	N/A
g. All threats, whether verbal or written, to lodge a complaint with the grievance or discipline authorities with respect to the firm or any partner or associate	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
h. Any perceived professional regulations, ethics and firm procedures violation by any other CPA within the firm	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
i. Any billing dispute with clients not amicably resolved within the normal course of the firm's billing policies and procedures	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. Do the written expressions of policy referred to in questions 9 and 10 make express and explicit that the firm actively encourages early reporting in order to help deal with, control, and ameliorate problems?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. Are the policies referred to in questions 9, 10, and 11 regularly disseminated at least twice per year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13. Are the policies referred to in questions 9, 10, and 11 explained to all new CPA hires, lateral partner recruits, and practice or office merger members?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B. RESPONSE PROCEDURES			
1. Is one partner or committee responsible for responding to all matters arising within the firm described in question 10 of the preceding section entitled "A. Identifying Problems"?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Is that person or committee the same person responsible for the firm's professional liability insurance arrangements?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Has the firm prepared a detailed policy and procedure statement for dealing with any such problem from the moment they are reported?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

B. RESPONSE PROCEDURES (*continued*)

	YES	NO	N/A
4. Which of the following most closely represents the <i>first</i> step to be taken in responding to the report of any such problem?			
a. Commence a detailed investigation, including the creation of a written record of all interviews.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Interview all persons with knowledge informally to gain a preliminary view of the scope of the problem.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. If the matter concerns a current client engagement, contact the client.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Even if the a claim is within the scope of the firm's "deductible," contact the firm's professional liability insurer.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Which of the options in question 4 is the <i>second</i> step to be taken in these circumstances?			
4a. Commence a detailed investigation, including the creation of a written record of all interviews.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4b. Interview all persons with knowledge informally to gain a preliminary view of the scope of the problem.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4c. If the matter concerns a current client engagement, contact the client.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4d. Even if the a claim is within the scope of the firm's "deductible," contact the firm's professional liability insurer.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Is a partner (or shareholder) of the firm designated to deal with any press or media enquiries concerning any such matters?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Does that partner (or shareholder) have available to him or her outside professional consultants to advise and assist in responding to such enquiries?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Has the partner (or shareholder) met with such outside consultants, other than in connection with any specific incident, to help formulate general response policies?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Does the firm meet at least annually with its professional liability insurers to review risk management procedures generally (apart from any review of either claims or premiums)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

QUALITY/IN CONTROL (QUIC) SURVEY FOR ACCOUNTING FIRMS

QUESTIONNAIRE 9—DISASTER RECOVERY AND BUSINESS CONTINUITY

1. This questionnaire has been developed with the following two purposes in mind:
 - a. To assemble and organize the information regarding the firm's existing preparations, policies, and procedures in the event of any occurrence (*disaster*) which renders part or all of the firm's business functions inoperable
 - b. To give the firm's management an opportunity to determine the degree to which its disaster recovery preparations are known and understood around the firm
2. This questionnaire should be completed by whichever committee chair or partner of the firm, currently has the greatest share of responsibility for oversight of the firm's day-to-day operations, by the firm's management, and by a cross-section of partners, professional and support staff.
3. The following steps should be taken in answering the survey.
 - a. In the initial self-administration of this survey, the responses should be *yes*, *no*, or *N/A* (not applicable).
 - b. The firm may decide to supplement the answers, as follows.
 - i. If the firm later decides either to prepare or supplement its formal policy statement and procedures concerning disaster recovery, and regarding the allocation of responsibility for these matters, or to seek outside help to review the policies, practices, or management structures in place that relate to these questions, it will be helpful to expand the simple answers from the initial survey into descriptive language.
 - ii. In expanding the responses, any existing firm documents that describe the relevant policies or procedures in more detail should be attached.
4. Some of the questions parallel questions that also appear on "Questionnaire 2—Risk Management Structures." The reasons for repeating these inquiries include the following:
 - a. The need to corroborate the responses to the questionnaire completed by the management and staff of the reviewed firm because the view from the trenches may be very different from the perception of senior management
 - b. The need to determine whether the firm has disaster recovery policies and procedures which are adequate and appropriate to the firm's size and practice areas
 - c. The need to determine whether the firm's policies and procedures have been effectively communicated to the individual(s) responsible for implementing the business continuity plan, and to the professional and support staff generally

5. When the questionnaire has been completed, turn to the answer and analysis sheet. By comparing your firm's responses to the material set out in the answer and analysis sheet, you will determine the extent to which your current policies and procedures succeed or fail in providing you with an adequate comfort level that your firm is properly prepared to address a disaster.

A. IMPACT ANALYSIS

	YES	NO	N/A
1. Has an impact study of catastrophic events been performed by the firm?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Has the firm identified functions and services it considers critical (meaning, for which continuity is required at all times)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Does the firm have a business continuity plan in the event of catastrophic events?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Does the plan envisage specific disaster scenarios causing different levels of disruption?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Has the firm examined alternative methods for conducting its business, depending on the degree of disruption?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Does the plan provide for uninterrupted provision of services identified as critical?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Does the plan provide for recovery time frames for all functions and services?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B. PLAN PREPARATION AND MAINTENANCE			
1. Is the plan in writing?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Within which of the following intervals is the plan updated?			
a. Semiannually	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Annually	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. As needed	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Has the plan ever been tested? If so, within which of the following intervals was the most recent test?			
a. Within the last year	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. More than one year ago	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

B. PLAN PREPARATION AND MAINTENANCE *(continued)*

	YES	NO	N/A
4. To which of the following has a hard copy of the plan been distributed?			
a. To all partners	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. To all other professional staff	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. To all support and administrative staff	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Is the distribution always acknowledged in writing?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Is the distribution repeated regularly? If so, within which of the following intervals was it last distributed?			
a. Within the last year	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. More than one year ago	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. To all new hires	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Has a recovery site been formally arranged?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. If so, is it fully equipped?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. If not, does the contract for the site specify the services and support the firm will receive?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Is the location clearly identified in every version of the business continuity plan?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. Have the personnel (at all levels) in the recovery team been identified?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. Has the recovery team been trained?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13. Has critical equipment been identified?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14. Has telephone service for the recovery site been secured?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15. If so, is it a different telephone number from the firm's normal number?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16. If so, is the number clearly included in every version of the business recovery plan?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17. If the number is different, does the plan include detailed provision for notifying clients and all callers to the firm?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
18. In the event of a disaster is there an emergency contact list?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

(continued)

B. PLAN PREPARATION AND MAINTENANCE *(continued)*

	YES	NO	N/A
19. If so, does it include the following?			
a. Telephone numbers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Beeper numbers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Cellular phone numbers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
20. Is the emergency list distributed to the following?			
a. All partners	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. The recovery team	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. All personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
21. Is there an employee responsible for plan maintenance?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
C. SUPPORT FUNCTIONS			
1. Are administrative and support staffing requirements part of the plan? If so, does the plan include provision for the following:			
a. Internal staff	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Outside support	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Has the appropriate administrative and support staff been included in the recovery team?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Are recovery team members aware of their individual responsibilities?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Are office supplies necessary to conduct business available at the recovery site?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. If not, are arrangements in place for immediate delivery from off-site?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Has an inventory of core support materials (meaning, firm documents) been taken?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. If the answer to question 6 is <i>yes</i> , is it assembled and organized?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. If the answer to question 7 is <i>yes</i> , where is a copy stored?			
a. At the recovery site	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Elsewhere off-site from the firm	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Are any systems or records maintained through a service bureau or vendor?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. If the answer to question 9 is <i>yes</i> , are there provisions for these services included in the firm plan?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

D. FIRM RECORDS

	YES	NO	N/A
1. Where are new client and engagement records retained?			
a. At the recovery site	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Elsewhere off-site from the firm	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. If the answer to either question 1a or 1b is yes, are provisions made to ensure client confidentiality?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Are copies of all firm policies and procedures available at the recovery site?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Where are copies of the firm's human resource and employee records kept?			
a. At the recovery site	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Elsewhere off-site from the firm	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Where are closed files archived?			
a. At the recovery site	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Elsewhere off-site from the firm	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Answer the following.			
a. Are original documents archived, and photocopied, microfilmed, or imaged, for record retention purposes?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. If backup files are stored off-site on a network server or otherwise, are firewalls, password protect, encryption, or other security measures in place?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Are there written policies and procedures in place to access the files from the remote site when needed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. If materials are retained in this way, how are copies maintained?			
a. At the recovery site	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Elsewhere off-site from the firm	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Where are copies of the firms billing system and billing records maintained?			
a. At the recovery site	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Elsewhere off-site from the firm	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

(continued)

Disaster Recovery and Business Continuity Questionnaire

E. RISK MANAGEMENT

	YES	NO	N/A
1. Are backups made of the firm's calendar and deadline control system maintained at least weekly?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. If the answer to question 1 is yes, where are they stored?			
a. At the recovery site	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Elsewhere off-site from the firm	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Has the business recovery plan been reviewed by the following?			
a. The risk management partner or committee?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. The firm's professional liability insurer	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Does the plan provide for immediate notification when the plan is put into effect to the following:			
a. All partners, professional, and support staff of the firm	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Clients	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Vendors or service providers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Mail and courier services	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Is the business recovery plan included as part of all new employee training?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Does the recovery team include representatives from the following?			
a. Firm management	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Risk management partner or committee	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Chief administrator or office manager	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Human resources manager	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e. Information technology staff	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f. Accounting and billing department	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
g. Representatives of professional and support staff	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>