

Supervisor Report

Supervisor Name: _____

Practitioner Name: _____

Type of Engagement: _____ Engagement Report Date: _____

Client Name: _____ Fiscal Year End: _____

Start Date of Supervisor Involvement: _____

End Date of Supervisor Involvement: _____

1 – Planning:

Discuss details of the Supervisor’s involvement in the planning process:

Area discussed	Date(s) discussed	Discussion summary
<i>(Example)</i> <i>Client Acceptance – potential new client</i>	<i>(Example)</i> <i>June 1, 2017</i>	<i>(Example)</i> <i>Advised firm to request copies of prior year’s adjusting journal entries and final TB from potential client.</i> <i>Advised firm to perform a search of key management and those charged with governance and have discussions to ensure client integrity before accepting the engagement.</i>

2 – Design and Execution of Assurance Procedures

Area discussed	Date(s) discussed	Discussion summary
<i>(Example)</i> <i>Procedures for accounts receivable</i>	<i>(Example)</i> <i>June 12, 2017</i>	<i>(Example)</i> <i>Discussed risk of valuation of receivables due to sales significantly decreasing from the prior year and AR balance increasing over prior year</i> <i>Provided guidance on subsequent receipts testing and coaching on how to discuss with practitioner</i>

3 – Analysis of Accounting Issues

Area discussed	Date(s) discussed	Discussion summary
<i>(Example)</i> <i>Not-for-profit organization with \$1M in revenue is expensing all capital assets</i>	<i>(Example)</i> <i>June 15, 2017</i>	<i>(Example)</i> <i>Referred Practitioner to S. 4431.03 and 4431.38 in CPA Canada HB</i> <i>Reviewed Practitioner’s memo on the appropriate accounting treatment and the proposed adjustment</i>

4 – Concluding on the Financial Statements

Area discussed	Date(s) discussed	Discussion summary
<i>(Example)</i> <i>Financial statements</i>	<i>(Example)</i> <i>June 20, 2017</i>	<i>(Example)</i> <i>Discussed note disclosures that should be included in the FS (tailored revenue recognition note, taxes payable note, financial instruments disclosure)</i>

5 – Professionalism

	Yes	No
Were deficiencies raised in previous files corrected in the current working paper file?		

Comments:

Supervisor Signature	Date
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