

PRACTICE INFORMATION QUESTIONNAIRE

Date _____	Name _____
Firm Name _____	Daytime Phone _____
City _____	Number _____
Address _____	Email _____
_____	Estimated Annual Gross Billings (\$) _____

Is this a home based practice? Yes/No _____
A home-based practice is defined as a practice located inside a practitioner's home. A firm who operates in a self contained space on their property, which is open to the public, would not be considered a home-based office.

Does the firm maintain electronic or paper client files, or both? _____

Profile of Practitioner / Partners / Partner Equivalents*
 (if insufficient space, please attach a separate sheet)

Surname	Initial	First Name	CPA Canada ID	License Category	Date which became partner or partner equivalent of this firm

Office Composition

NUMBER OF STAFF			
CPA Practitioner/Partner		CPA Student (Pre-Approved Path)	
CPA Partner Equivalent*		CPA Student (Experience Verification)	
Non-member Partner (or Partner Equivalent*)		Legacy CA/CGA/CMA Student	
CPA Non-partner (Member)		Non - Designated Accounting Staff	
Foreign Designated Staff		Administrative Staff	

* Partner equivalent (staff - e.g. senior principals, principals, directors) is defined as any individual who has overall responsibility (i.e. sign off or release) on any engagements subject to practice review.

Does the office engage CPAs and / or contractors on a per diem basis? If yes, provide names and describe particulars.

Practice Summary

► **NOTE:** Firms are required to submit a list of assurance engagements by partner/partner equivalent **performed since the firm's last review** and notice to reader engagements **performed in the last year**. A template is attached on page 4 and also available on the CPABC website. ◀

PROVIDE THE FOLLOWING PRACTICE SUMMARY USING THE MOST UP TO DATE INFORMATION. ESTIMATES MAY BE USED.		
	MARK "X" IF THE OFFICE HAS COMPLETED AND ISSUED ANY ENGAGEMENT IN THE LAST 3 YEARS*	INDICATE NUMBER OF ENGAGEMENT COMPLETED AND ISSUED IN THE LAST 12 MONTHS
Audit – Public Companies		
Audit – Private Companies		
Audit – Not-for-Profit		
Audit – PSAB - Municipality		
Audit – PSAB – First Nations		
Trust Accountant's Report		
Review – S.8100 & S.8200		
Review – CSRE 2400		
Compilation		
Tax – T1		
Tax – T2		
Tax – Other		
Bookkeeping		
Valuation (If not issued by a CBV)		
FOFI / projections		
Special reports**		
Consulting & Other		
TOTAL		

* If this is the office's first practice review then mark 'X' for all engagement types that the office has completed & issued since inception.

** Special reports include a report to a third party confirming client revenues, expenses, salary/draws, & other financial statement information; a report advising on the results of applying specified procedures to financial information or a report on compliance with a specific agreement, statute or regulation.

Assurance engagements with unpaid fees

Please identify any assurance engagements with fees that were unpaid before the following year's report was issued and the relevant safeguard(s) applied by the firm for these engagements. Please also include both the amount of the fees and their percentage of the firm's gross revenues.

Office Profile

Provide information on the office's profile and describe significant changes since the previous practice review.

- Engagements in emerging areas (ie. Blockchain, Crypto-Assets, Cannabis)

Please indicate if your office performs these types of engagements and, if so, in which area(s).

- Use of Artificial Intelligence

Please indicate if your office uses any tools which incorporate Artificial Intelligence or machine learning.

- Operations and / or clients outside of BC

Please indicate if your office operates in or provides services to clients outside of BC as follows:

- Outside of BC/within Canada _____

- Washington State _____

- International, including US states other than Washington State _____

- Practitioner / Partners / Partner Equivalents left firm / retired

Indicate name(s) and date(s) of departures

- Changes to license category of Practitioner / Partners / Partner Equivalents

Indicate name(s) and date(s) of category changes

- Changes to nature of work performed

Indicate areas of practice where the work has significantly increased or decreased

- Other changes

Describe any other areas of change to the practice

Pre-Approved Path Students

If you are not currently pre-approved to train students, and would like to be, please complete the CPA Pre-Approved Program Application for CPA Firms.

This form can be found at: <https://www.bccpa.ca/regulatory/public-practice/public-practice-pre-approved-training-offices/pre-approved-program-application-form/>

LIST OF ASSURANCE & NOTICE TO READER (“NTR”) ENGAGEMENTS BY PARTNER

Name of Firm:

Effective date:

#	Partner / Partner Equivalent *	Name of Client	Type of Engagement						Reporting Framework (e.g. IFRS, ASPE, NPO, PSAB, etc.)	Fiscal year-end Date
			High Risk** (Y/N)	Audit	Review	NTR	Special Report			
							Type	CPA Handbook Ref.		
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										

List any client or group of clients which represents more than 20% of the firm’s fees: _____

* This refers to the engagement partner or partner equivalent (i.e. staff with signing authority) who is responsible for the sign off and release of the file.
 ** Examples of high-risk engagements can include emerging areas (ie. Cannabis, Blockchain, Crypto-Assets, AI), the rendering a second opinion (ie. been involved in an opinion on an accounting or audit issue where another firm has been involved to report), clients with significant inventories, investments or advances receivable where the firm has had difficulties obtaining assurance as to the accuracy of measurement or valuation, or engagements where the firm has experienced unusual difficulties in obtaining evidence or agreeing to financial statement disclosure.