



# **SELF-ASSESSMENT OF INTERNAL QUALITY CONTROL SYSTEM**

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**Nur-Sultan, Kazakhstan**

## SELF-ASSESSMENT OF INTERNAL QUALITY CONTROL SYSTEM

This form is used to review your firm's internal quality control (QC) system over the entire practice (except for Monitoring, which is reviewed using Form B2). You may have firm-wide QC systems, or only certain elements may cover the entire firm (e.g. client acceptance / continuance), while other elements are tailored for certain practice areas (e.g. second partner review).

In addition to a "Yes," or "No" answer, some questions require a brief description of applicable procedures in place. Where necessary, additional documentation should be provided. Where appropriate, please make reference to and provide any documents that describe relevant policies and procedures in more detail. Examples of such documents might be audit and accounting manuals and forms and checklists used in the practice.

<b>FIRM</b>			<b>REVIEW REF.</b>
<b>Period of review</b>		<b>Practice areas covered</b>	
<b>Offices covered</b>			
<b>Person(s) assigned operational responsibility for the firm's internal QC system. Indicate where certain elements are separated by practice area and list multiple assigned persons as necessary.</b>			
<b>Elements of QC system</b>	<b>Name of assigned person</b>	<b>Title</b>	
Leadership responsibility for quality			
Ethical requirements			
Acceptance / continuance of clients and engagements			
Human resources			
Engagement performance			
Monitoring (Ref. Form B2)			

## FIRM'S QUALITY CONTROL

Work area	Firm's Assessment	Y, N
<b>Compliance with general standards</b>		
<p>Does the firm have a written quality control manual(s) in place which supplements the requirements of the ISQC1?</p> <p>Are these applicable on a firm-wide basis or in existence for all significant practice areas?</p> <p>Attach supporting documents where applicable.</p>	<p><i>Describe:</i></p>	
	<i>Attachment or reference:</i>	
<p>Describe how the firm communicates its quality control policies and procedures including messages that all personnel have a responsibility for quality.</p> <p>Attach examples of communications or equivalents.</p>	<p><i>Describe:</i></p>	
	<i>Attachment or reference:</i>	
<b>Leadership responsibility for quality</b>		
<p>Describe how the firm's management assumes ultimate responsibility for the firm's system of quality control.</p> <p>Attach organization chart or equivalents.</p>	<p><i>Describe:</i></p>	
	<i>Attachment or reference:</i>	
<p>Describe how the firm assigns management responsibilities so that commercial considerations do not override the quality of the work performed.</p> <p>Attach policies/procedures where applicable.</p>	<p><i>Describe:</i></p>	
	<i>Attachment or reference:</i>	
<p>Consider how the firm supports and promotes an internal culture based on the recognition that quality is</p>	<p><i>Describe:</i></p>	

Work area	Firm's Assessment	Y, N
<p>essential in performing engagements (i.e. establishes an appropriate tone at the top).</p> <p>Attach relevant supporting documents.</p>	<p><i>Attachment or reference:</i></p>	
<b>Ethical requirements</b>		
<p>Describe how the firm documents and communicates its policies and procedures for relevant ethical requirements to its personnel.</p> <p>Attach relevant supporting documents.</p>	<p><i>Describe:</i></p> <p><i>Attachment or reference:</i></p>	
<p>Does the firm have a system for identifying all services performed for clients and evaluating whether any of those services might impair independence?</p> <p>Attach relevant supporting documents.</p>	<p><i>Describe or reference:</i></p> <p><i>Attachment or reference:</i></p>	
<p>Does the firm have policies and procedures in place to ensure the independence of the firm as required by the IESBA Code of Ethics and any additional local requirements?</p> <p>Attach policies/procedures.</p>	<p><i>Describe:</i></p> <p><i>Attachment or reference:</i></p>	
<p>Does the firm obtain written confirmation, upon hire and on an annual basis, of compliance with its policies and procedures on independence from all personnel required to be independent by relevant requirements?</p>	<p><i>Describe:</i></p>	

Work area	Firm's Assessment	Y, N
Attach relevant supporting documents.	<i>Attachment or reference:</i>	
	<i>Attachment or reference:</i>	
<b>Acceptance / continuance of clients and engagements</b>		
Does the firm have policies and procedures for evaluating new clients and new engagements (including for existing clients) as required by the ISQC1?  Attach relevant supporting documents.	<i>Describe:</i>	
	<i>Attachment or reference:</i>	
Does the firm have procedures for evaluation of firm (and network) independence for all new clients and engagements?	<i>Describe:</i>	
<b>Human resources</b>		
Does the firm have an individual responsible for the firm's hiring and human resources management, and does the firm evaluate personnel needs, establish hiring objectives, and does the individual responsible provide final hiring approval?  Attach policies and procedures.	<i>Describe:</i>	
	<i>Attachment or reference:</i>	
Does the firm have policies and procedures to ensure personnel assigned to engagements have the degree of technical training and proficiency required in the circumstances considering the nature and extent of supervision to be provided?  Attach policies and procedures.	<i>Describe:</i>	
	<i>Attachment or reference:</i>	

Work area	Firm's Assessment	Y, N
<p>Does the firm have an individual or individuals responsible for the firm's continuing professional education and professional development activities and who maintain(s) continuing professional education records and course materials for personnel?</p> <p>Attach relevant supporting documents.</p>	<p><i>Describe:</i></p> <hr/> <p><i>Attachment or reference:</i></p>	
<p>Does the firm monitor its continuing professional education and professional development activities and determine that all personnel are in compliance with applicable continuing professional education requirements?</p> <p>Attach relevant supporting documents.</p>	<p><i>Describe:</i></p> <hr/> <p><i>Attachment or reference:</i></p>	
<p>Has the firm established evaluation and advancement criteria for personnel at all levels, including development of evaluation forms?</p> <p>Attach relevant supporting documentation.</p>	<p><i>Describe:</i></p> <hr/> <p><i>Attachment or reference:</i></p>	
<b>Engagement performance</b>		
<p>Has the firm established policies and procedures for the conduct and supervision of work at all levels to provide reasonable assurance that the work meets the firm's quality standards and that reports issued are appropriate in the circumstances?</p> <p>Attach policies and procedures.</p>	<p><i>Describe:</i></p> <hr/> <p><i>Attachment or reference:</i></p>	

Work area	Firm's Assessment	Y, N
<p>Does the firm require that a partner of the firm ultimately be responsible for each engagement and is appropriate review required of work performed at all levels?</p> <p>Attach policies and procedures.</p>	<p><i>Describe:</i></p> <hr/> <p><i>Attachment or reference:</i></p>	
<p>Has the firm identified special areas and situations where consultation is required, and is such consultation required to be documented?</p> <p>Attach relevant supporting documents.</p>	<p><i>Describe:</i></p> <hr/> <p><i>Attachment or reference:</i></p>	
<p>Does the firm have policies and procedures for personnel to follow to resolve differences of opinion within engagement teams, those consulted and the second partner / safeguard reviewer?</p> <p>Attach policies and procedures.</p>	<p><i>Describe:</i></p> <hr/> <p><i>Attachment or reference:</i></p>	
<p>Has the firm established policies for determining whether a second partner review (including an engagement quality control review) should be performed?</p> <p>Attach policies and procedures.</p>	<p><i>Describe:</i></p> <hr/> <p><i>Attachment or reference:</i></p>	
<p>Has the firm established policies and procedures to maintain the objectivity of the second partner reviewer including the fact that the reviewer should not be selected by the engagement partner and does not make decisions for the engagement team?</p>	<p><i>Describe:</i></p>	



## Annual Information Return Form

Work area	Firm's Assessment	Y, N
Attach policies and procedures.		
	<i>Attachment or reference:</i>	

Kazakhstan