**Form A**

**Information to be obtained from all firms**

[ DD MM YY ]

[ Name of the representative]

[ Designation ]

[ Name of the firm ]

[ Address ]

[ E-mail ]

**I. General information concerning the firm**

1. Outline of the business of the firm

(1) Outline of the independent audit and auditor oversight system of the firm’s jurisdiction

□ URL（http:　　　　　　　　　　　）

□ Appendix Number（　　　　）

□ Fill in the following blank

|  |
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|  |

(2) Business purpose and history of the firm

(2-1) Business purpose

□ Appendix number（　　　　）

□ Fill in the following blank

|  |
| --- |
|  |

(2-2) History of the firm

□ Appendix number（　　　　）

□ Fill in the following blank

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(3) Legal form and ownership of the firm

□ Appendix number（　　　　）

□ Fill in the following blank

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(4) Governance structure of the firm

□ Appendix number（　　　　）

□ Fill in the following blank

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(5) Organization chart of the firm

□ Appendix number（　　　　）

□ Fill in the following blank

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2. Information concerning partners and staff

(1) Information concerning partners and staff

□ Appendix number（　　　　）

□ Fill in the following template

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Fiscal year | Partner | | | Staff | | | Total |
| CPA | Non-CPA | CPA | | Non-CPA audit staff | Other administrative staff |
| The year before the last fiscal year  [DDMMYY]  - [DDMMYY] |  |  | (　　　　) | | (　　　　) | (　　　　) | (　　　　) |
| Last Fiscal Year  [DDMMYY]  - [DDMMYY] |  |  | (　　　　) | | (　　　　) | (　　　　) | (　　　　) |

(Note）The number of temporary staff members should be put in brackets, if any. The total number includes both temporary and full-time staff members.

(2) Name, title and professional history of the partners with a management role in the firm

□ Appendix number　（　　　　）

□ Fill in the following template

|  |  |  |  |
| --- | --- | --- | --- |
| Title  （Role） | Name | Professional history | Note |
|  |  | 1.  2.  3. |  |
|  |  | 1.  2.  3. |  |
|  |  | 1.  2.  3. |  |
|  |  | 1.  2.  3. |  |
|  |  | 1.  2.  3. |  |
|  |  | 1.  2.  3. |  |

(Note）Numbers in the column of professional history requires the following information

1. Date of registration of CPA, 2. Date of admission to the Firm, 3. Date of designation to the current title.

3. Information concerning the office

□ Appendix number　（　　　　）

□ Fill in the following template

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Office |  | Address | Number of partners | Number of staff | Total number of audit clients  (number of foreign companies） | Note |
| National office |  |  |  |  | （　　　　） |  |
|  |  |  |  |  | （　　　　） |  |
|  |  |  |  |  | （　　　　） |  |
|  |  |  |  |  | （　　　　） |  |
|  |  |  |  |  | （　　　　） |  |
|  |  |  |  |  | （　　　　） |  |

4. Information concerning the affiliated entities

□ Appendix number （　　　　）

□ Fill in the following template

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Name of affiliated entities | Name of representative officer | Address | Capital | Revenue | % of voting rights | Business nature |
|  |  |  |  |  | （　　　　） |  |
|  |  |  |  |  | （　　　　） |  |
|  |  |  |  |  | （　　　　） |  |
|  |  |  |  |  | （　　　　） |  |
|  |  |  |  |  | （　　　　） |  |
|  |  |  |  |  | （　　　　） |  |

5. Revenues

(1) Revenue for the preceding three fiscal years（total amount for the firm）

□ Appendix number （　　　　）

□ Fill in the following template

(Currency)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | | | 2 Years before last fiscal year  [DDMMYY]  - [DDMMYY] | The year before last fiscal year  [DDMMYY]  - [DDMMYY] | Last fiscal year  [DDMMYY]  - [DDMMYY] |
| Total amount of revenue | | |  |  |  |
| Breakdown | Audits and reviews of historical financial information | |  |  |  |
| Assurance engagements other than audits or reviews of historical financial information | |  |  |  |
|  | Accounting services  Tax services  Advisory services  Other services |  |  |  |

(2) The firm shall provide revenue information of the preceding three years by each office if more than one office is identified above in “3.Information concerning the office.”

□ Appendix number （　　　　）

□ Fill in the following template

　　（Name of office:　　）　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　(Currency)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | | | 2 years before last fiscal year  [DDMMYY]  - [DDMMYY] | The year before last fiscal year  [DDMMYY]  - [DDMMYY] | Last fiscal year  [DDMMYY]  - [DDMMYY] |
| Total amount of revenue | | |  |  |  |
| Breakdown | Audits and reviews of historical financial information | |  |  |  |
| Assurance engagements other than audits or reviews of historical financial information | |  |  |  |
|  | Accounting services  Tax services  Advisory services  Other services |  |  |  |

（Name of office:　　　） 　　　　　 (Currency)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | | | 2 years before last fiscal year  [DDMMYY]  - [DDMMYY] | The year before last fiscal year  [DDMMYY]  - [DDMMYY] | Last fiscal year  [DDMMYY]  - [DDMMYY] |
| Total amount of revenue | | |  |  |  |
| Breakdown | Audits and reviews of historical financial information | |  |  |  |
| Assurance engagements other than audits or reviews of historical financial information | |  |  |  |
|  | Accounting services  Tax services  Advisory services  Other services |  |  |  |

6. Information concerning the companies audited by the firm (limited to foreign companies)

□ Appendix number （　　　　）

□ Fill in the following template

　　　　　(Currency)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Name of audit client | Fiscal year end | Amount of share capital | Name of engagement partner | Name of  joint auditor | Days/hours spent on the audit engagement | Notes |
|  |  |  |  |  |  |  |
| Total number |  |  |  |  |  |  | |  |

（Note）The following information should be put in the "Notes” column

- New acceptance or termination of engagement

- Listed or non-listed

- Name of governing law which requires the company to conduct a statutory audit

**II. General information concerning operation, etc. of the firm**

1. Information concerning services and operation

(1) Information concerning services

(1-1) The number of clients for audit and review services and for non-audit and review services

□ Appendix number（　　　　）

□ Fill in the following template

|  |  |  |
| --- | --- | --- |
|  | Last fiscal year  [DDMMYY]  - [DDMMYY] | Increase/decrease from the year before last fiscal year |
| Audits and reviews of historical financial information | （　　　） | （　　　） |
| Assurance engagements other than audits or reviews of historical financial information | （　　　） | （　　　） |
| Other services | （　　　） | （　　　） |
| Total | （　　　） | （　　　） |

（Note） The number of foreign companies should be put in brackets, and included in the total number

(1-2) New service line (the commencement date and the nature of any new service line which commenced in the preceding three fiscal years (if any)）

□ Appendix number（　　　　）

□ Fill in the following blank

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|  |

(2) Information concerning operation

(2-1) Measures taken in order to ensure operational appropriateness, including (i) key management policies, measures employed for management and (ii) legal compliance, and (iii) others

□ Appendix number（　　　　）

□ Fill in the following blank

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(2-2) Policies concerning quality control and procedures taken to enforce such policies (including (a.) monitoring of quality control system, (b.) leadership responsibilities for quality control within the firm, (c.) professional ethics and independence, (d.) acceptance and continuance of client relationships and specific engagements, (e.) employment, education/training, evaluation and assignment of audit team members and (f.) engagement performance (including performance of engagement quality control review)

□ Appendix number（　　　　）

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2. Information concerning business alliances

(1) Information concerning business alliances in the field of the audit services with another professional accountant or audit firm

□ Appendix number（　　　　）

□ Fill in the following template

|  |  |  |  |
| --- | --- | --- | --- |
| Name of the firm in alliance with your firm | Commencement date | Nature of alliance | Principal activities for this fiscal year |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |

(2) The outline of the network and the basic arrangement between the firm and the network, if the firm is a member of the network

□ Appendix number（　　　　）

□ Fill in the following template

|  |
| --- |
| Outline of the network |
|  |
| Basic arrangement between the firm and the network |
|  |

3. Overall information of lawsuits in the preceding three years (if any)

(1) The number of lawsuits that closed in the preceding three years and total amount of payments as a result of those lawsuits

|  |  |
| --- | --- |
| The number of lawsuits | Total amount of payments |
|  |  |

(2) Total number of ongoing lawsuits and the total amount claimed by plaintiffs

|  |  |
| --- | --- |
| Total number of ongoing lawsuits | Total amount claimed by plaintiffs |
|  |  |

4. Outline of the criminal penalty or administrative sanctions in relation to audit and attestation services in the preceding three years (if any)

□ Appendix number（　　　　）

□ Fill in the following template

|  |  |  |  |
| --- | --- | --- | --- |
| Date of execution | Competent authority | Relevant articles of laws or regulations | Background of the case |
|  |  |  |  |

**III. Date and results of the latest inspection/review conducted by the competent authority**

The firm shall provide a description of instructions (or orders) for remedy and a remedial plan, and the current status of execution.

□ Appendix number（　　　　）

□ Fill in the following blank

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