



## FORM 2.0 - PRACTICE REVIEW CHECKLIST

Please, tick (✓) as appropriate. Also ensure that the documents on the list are available to the Reviewers.

S/N	DETAILS	Available	Not Available	Not Applicable
1.	<b>Firm's Profile</b>			
	a. Firm's CAC Registration Certificate			
	b. Partner(s) Practice Licence			
	c. Partner(s) Membership Certificate			
	d. Partner(s) FRC Registration Certificate			
	e. Partnership Deed			
	f. Succession plan			
	g. Professional Indemnity Insurance (PII) cover			
	h. Evidence of Payment of ICAN Dues			
	i. Firm's Evidence of Foreign Affiliation			
	j. Branch Offices			
2.	<b>Firm's Training and Development Records</b>			
	a. Partner(s) Training Details (e.g., MCPD)			
	b. Staff Training Details			
	c. Staff List with their Qualifications			
	d. Firm's Recruitment Policy and Programme			
	e. Firm's Training Manuals			
	f. Staff Performance Evaluation Forms			
3.	<b>Firm's Professional Library/Materials</b>			
	a. ISAs			
	b. ISQM 1			
	c. IFRSs and IPSASs			
	d. CAMA, CITA, PITA, Investment and Securities Act.			
	e. BOFIA, Insurance Act, Pension Reform Act, etc			
	f. Professional Code of Conduct and Guide for Members			
	g. ICAN Scale of Professional Fees			
	h. Guidelines for Merger			
	i. Guide to Practice Management for SMP's			
4.	<b>Firm's Audit Files and Records per partner</b>			
	a. List of Audit Clients Per Partner with Dates of Last Audit			
	b. Audit Working Papers (manual or electronic)			
	c. Audit Programme			
	d. Audit Manual			
	e. Checklist of Compliance with IFRS			
	f. Checklist of Compliance with CAMA			
	g. Checklist of Compliance with ISAs			
	h. Checklist of Compliance with ISQM 1			
	i. Checklist of Compliance with IPSAS			
	j. Staff Independent and Confidentiality Form			
	k. Back Up Programme/Policy			