





**P.I. No.:**

e. Describe any complaints or allegations of non-compliance with professional standards, regulatory and legal requirements, or the firm's SoQM in the past year and how they were resolved.

f. Describe any instances where the firm engaged a party to provide an external perspective on quality matters (e.g., independent network, external resources or consultants).

**2. Relevant Ethical Requirements (CSQM 1 para. 29, 34)**

a. Describe or provide a reference to the documentation of the quality objectives that address the fulfillment of responsibilities in accordance with relevant ethical requirements.

b. Describe or provide a reference to the documentation of the quality risks related to relevant ethical requirements (i.e., what could go wrong).

c. Describe or provide a reference to the documentation of the firm's responses (policies and/or procedures) and how the firm's responses address the quality risks.



**P.I. No.:**

d. Describe any threats to compliance with ethical requirements that have been identified in the past year and how they were resolved.

e. Describe how the firm supports the reporting of concerns about ethical violations or compliance with professional standards and how they address fear of reprisal (e.g., whistleblower process, a culture of open dialogue).

f. Have annual written confirmations of compliance with independence requirements been obtained from all personnel required to be independent?

Yes                      No                      N/A - no firm personnel

If yes, please provide copies of these confirmations. If your office has more than five staff, a selection will be provided by CPA Ontario.

g. Describe the firm's mechanisms in place to prevent or detect possible breaches surrounding academic integrity.

**3. Acceptance and Continuance of Client Relationships and Specific Engagements (CSQM 1 para. 30, 34)**

a. Describe or provide a reference to the documentation of the quality objectives that address the acceptance and continuance of client relationships and specific engagements.

b. Describe or provide a reference to the documentation of the quality risks related to acceptance and continuance of client relationships and specific engagements (i.e., what could go wrong).















**P.I. No.:**

**9. Reinspection - Complete this section only for reinspections.**

- a. In response to reportable deficiencies identified in the previous practice inspection:
- i. Describe the firm's evaluation of the severity and pervasiveness of the deficiencies by investigating the root cause(s).
  
  
  
  
  
  
  
  
  
  
  - ii. Describe how the firm designed and implemented remedial actions that are responsive to the results of the root cause(s).
  
  
  
  
  
  
  
  
  
  
  - iii. Describe how the firm evaluated the effect of the deficiencies, individually and in aggregate, on the SoQM.
  
  
  
  
  
  
  
  
  
  
  - iv. Describe how the firm communicated the deficiencies and remedial actions to engagement teams and other individuals.
- b. Has the firm taken mandatory professional development course(s) deemed relevant to addressing the reportable deficiencies raised on the previous practice inspection?
- Yes                  No                  N/A
- If yes, describe the professional development course(s) taken and by whom and provide evidence of attendance.