

Checklist
[Referred by Rule 3(1)]
Financial Reporting Council
Audit Firm Enlistment

Annexure-1: Copy of declaration of ownership/ rental deed of head office of the firm.	Yes <input type="checkbox"/> , No <input type="checkbox"/>
Annexure-2: In case of a partnership firm, a copy of the partnership deed or written copy of agreement.	Yes <input type="checkbox"/> , No <input type="checkbox"/> Not Applicable <input type="checkbox"/>
Annexure-3: Copy of certificate of registration with Registrar of Joint Stock Companies & Firms in case of partnership firm.	Yes <input type="checkbox"/> , No <input type="checkbox"/> Not Applicable <input type="checkbox"/>
Annexure-4: Copy of income tax return submission acknowledgment for last financial year.	Yes <input type="checkbox"/> , No <input type="checkbox"/>
Annexure-5: Copy of E-TIN certificate.	Yes <input type="checkbox"/> , No <input type="checkbox"/>
Annexure-6: Copy of BIN certificate.	Yes <input type="checkbox"/> , No <input type="checkbox"/>
Annexure-7: Copy of the last VAT return.	Yes <input type="checkbox"/> , No <input type="checkbox"/>
Annexure-8: Details and declaration of firm's internet system.	Yes <input type="checkbox"/> , No <input type="checkbox"/>
Annexure-9: Details and declaration of firm's own data base system.	Yes <input type="checkbox"/> , No <input type="checkbox"/>
Annexure-10: Trade license or up-to-date renewal copy of audit firm.	Yes <input type="checkbox"/> , No <input type="checkbox"/>
Annexure-11: Copy of audit firm's annual return for the last 01 (One) year submitted to the concerned professional accountancy institute.	Yes <input type="checkbox"/> , No <input type="checkbox"/>
Annexure-12: Copy of appointment letter/deed with any internationally recognized accountancy firm and audit related network if included or part of said network or organization.	Yes <input type="checkbox"/> , No <input type="checkbox"/>
Annexure-13: Copies of the complaints/orders issued by professional accountancy institutions or any other regulatory authority against the proprietor or any partner in the last 03 (Three) years.	Yes <input type="checkbox"/> , No <input type="checkbox"/> Not Applicable <input type="checkbox"/>
Annexure-14: Copies of the complaints/orders issued by professional accountancy institutions or any other regulatory authority against the audit firm during the last 03 (Three) years.	Yes <input type="checkbox"/> , No <input type="checkbox"/> Not Applicable <input type="checkbox"/>
Annexure-15: Copy of return acknowledgment for last financial year of the partners.	Yes <input type="checkbox"/> , No <input type="checkbox"/>
Annexure-16: Copy of membership certificate issued by the concerned professional accountancy institute of the partners.	Yes <input type="checkbox"/> , No <input type="checkbox"/>

Annexure-17: Copy of Certificate of Practice (CoP) of partners.	Yes <input type="checkbox"/> , No <input type="checkbox"/>
Annexure-18: Copy of NID/ passport of partners.	Yes <input type="checkbox"/> , No <input type="checkbox"/>
Annexure-19: Passport size color photo of partners (02 Copies).	Yes <input type="checkbox"/> , No <input type="checkbox"/>
Annexure-20: Copies of professional qualification certificates of partners and other chartered accountants or cost and management accountants other than partners.	Yes <input type="checkbox"/> , No <input type="checkbox"/>
Annexure-21: Copy of Certificate of Certified Information System official.	Yes <input type="checkbox"/> , No <input type="checkbox"/>
Annexure-22: Online/Offline fee payment receipt for deposit of fee prescribed in Schedule-II of the Rules.	Yes <input type="checkbox"/> , No <input type="checkbox"/>
Annexure-23: Copy of the independence review of the applicant's audit firm of the foreign firm.	Yes <input type="checkbox"/> , No <input type="checkbox"/> Not Applicable <input type="checkbox"/>
Annexure-24: Copy of audit risk assessment policy for client of the audit firm.	Yes <input type="checkbox"/> , No <input type="checkbox"/> Not Applicable <input type="checkbox"/>
Annexure-25: Copy of audit independence review policy for the partners of audit firm.	Yes <input type="checkbox"/> , No <input type="checkbox"/> Not Applicable <input type="checkbox"/>
Annexure-26: Report on skill development program for audit staff and articled student in last 03 (Three) years.	Yes <input type="checkbox"/> , No <input type="checkbox"/> Not Applicable <input type="checkbox"/>
Annexure-27: A clear description of the audit firm's physical infrastructure, including the amount of office space used, details of fixed assets including information technology.	Yes <input type="checkbox"/> , No <input type="checkbox"/> Not Applicable <input type="checkbox"/>
Annexure-28: Copy of Enlistment Certificate under any regulatory authority other than the Council.	Yes <input type="checkbox"/> , No <input type="checkbox"/> Not Applicable <input type="checkbox"/>