**Annual Information Return Form**

This form is only required to be completed by Registered Auditors.

All answers in the form must be typed. If there is insufficient space to answer a question, please attach the answer in an appendix.

All the sections of the form must be completed. Do not leave any questions blank – if a question is not applicable this should be indicated as “N/A” in the response section.

Please ensure any supporting documentation is clearly labelled and securely attached.

Once completed, this form should be submitted along with Exhibits A to E (in MS Word and Excel format only).

Registered Auditor are advised to retain a copy of this form and all relevant attachments for their records.

The AFSA may request additional information. If this is necessary, the AFSA will contact the nominated contact identified in Section 2.

|  |  |
| --- | --- |
| Name of Registered Auditor |  |
| Licence number |  |
| Return for the Financial Year Ending |  |
| Date Annual Information Return Form Completed |  |
| Date Annual Information Return Form Submitted |  |

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| 1. **Declaration by the applicant** |

* 1. I declare that, to the best of my knowledge and belief, having made due inquiry, the information given in this form, the supplements and documents attached, as well as any applicable supporting documents, is complete and correct. I understand that it may be a breach of Article 119(e) of the AIFC Framework Regulations to provide to the AFSA any information which is deceptive, misleading or dishonest.
  2. I confirm that I have the authority to complete this form, to declare as specified above and sign this form for, or on behalf of, the Firm
  3. I understand that any personal data provided to the AFSA will be used to discharge its regulatory functions under the AIFC Data Protection Regulations, and other relevant legislation and may be disclosed to third parties for those purposes.

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Signature Date

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| Enter the name and position or title of the above signed individual: |
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| 1. **Registered Auditors Details** |

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| **2.1** | **Legal name of the Registered Auditor** |  |
| **2.2** | **Details of ownership of the Registered Auditor** |  |
| **2.3** | **Address** |  |
| **2.4** | **Telephone number** |  |
| **2.5** | **Fax number** |  |
| **2.6** | **Website address** |  |
| **2.7** | **Managing Partner** |  |
| **Correspondence address (if different from 2.3 above)** |  |
| **Telephone number** |  |
| **Fax number** |  |
| **E-mail address** |  |
| **2.8** | **Registered Auditor’s contact person (if different from 2.7 above)** |  |
| **Position/title** |  |
| **Correspondence address (if different from 2.3 above)** |  |
| **Telephone number** |  |
| **Fax number** |  |
| **Email address** |  |
| **2.9** | **Money Laundering Reporting Officer** |  |
| **Position/title** |  |
| **Correspondence address (if different from 2.3 above)** |  |
| **Telephone number** |  |
| **Fax number** |  |
| **Email address** |  |
| **2.10** | **Date of Last Annual AML Return** |  |
| **2.11** | **Number of employees** |  |
| **2.12** | **Registered Auditor’s financial year-end** |  |

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| 1. **Audit Principals** |

* 1. Please provide the names of all Audit Principals, details of their current memberships of a Recognised Professional Body along with confirmation of their fitness and propriety in accordance with AUD Rules

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| --- | --- | --- | --- | --- |
| **№** | **Name of Audit Principal** | **Membership of Recognised Professional Body** | **Fitness and Propriety Confirmation** | |
| **YES** | **NO** |
| 1 |  |  |  |  |
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| 1. **Audit Client Base** |

* 1. Please provide the details of all AFSA regulated audit clients. This should be provided by filling the attach exhibits (excel sheets):
* For each class of regulated clients, there is a separate exhibit.
* Exhibit A: Authorised Firms (Domestic);
* Exhibit B: Authorised Firms (Branches);
* Exhibit C: Authorised Market Institutions;
* Exhibit D: Non-Exempt Funds
* Exhibit E: Reporting Entity
* Only provide details for the Audit Reports signed in the Period covered by this form.

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| 1. **Professional Indemnity Insurance** |

* 1. Please provide the details of Professional Indemnity Insurance along with a copy of the cover

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| **Professional Indemnity Insurance** | |
| **Insurer** |  |
| **Period of Insurance (including end date)** |  |
| **Limit of Indemnity (Aggregate)** |  |
| **Limit of Indemnity (per claim)** |  |
| **Deductibles** |  |
| **Territorial Limits** |  |
| **Law/Jurisdiction** |  |

5.2. Have any claims been made against the Registered Auditor or any Audit Principal during the Period covered by this form concerning the provision of auditing or accounting services?

|  |  |  |  |
| --- | --- | --- | --- |
| YES |  | NO |  |

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| **If Yes, please provide details** | | | |
| **Date** | **Claimed by** | **Amount** | **Current Status** |
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| 1. **Peer Reviews / External Reviews** |

* 1. During the Period covered by this form, have any peer review / external reviews been conducted of the Registered Auditor?

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| YES |  | NO |  |

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| --- | --- | --- |
| **If yes, please provide details** | | |
| **Date of Review** | **Conducted By** | **Key Findings** |
|  |  |  |

* Please provide the copy of the peer review report

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| 1. **Registration / Accreditation with other regulators** |

* 1. Is the Registered Auditor registered / accredited with other Regulators in any jurisdiction?

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| --- | --- | --- | --- |
| YES |  | NO |  |

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| **If Yes, please provide details** | | | |
| **Date of Registration / Accreditation** | **Jurisdiction** | **Regulator** | **Purpose of registration / accreditation** |
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7.2 Have any of the above-mentioned Regulators visited the Registered Auditor, or contacted it for any information, during the Period covered by this form?

|  |  |  |  |
| --- | --- | --- | --- |
| YES |  | NO |  |

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| **If yes, please provide details** | | |
| **Regulator** | **Date of the visit / contact** | **Details** |
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| 1. **Disciplinary / Legal Actions / Complaints** |

* 1. Have any disciplinary / legal actions been taken or complaints received against the Registered Auditor or any Audit Principal during the Period covered by this form?

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| YES |  | NO |  |

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| **If yes, please provide details** | | | | |
| **Date of action / complaint** | **Description** | **Against** | **By** | **Resolution** |
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| 1. **Continuing Professional Development (CPD)** |

* 1. Please provide details and copies of certification of CPD (related to audit and financial reporting only) undertaken by each Audit Principal during the Period covered by this form. (Please insert more sheets if required and attach copies of certification)

**CPD – Principal 1:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Course Name** | **Date** | **Place** | **CPD Hours** | **Conducted By** |
|  |  |  |  |  |
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**CPD – Principal 2:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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| --- | --- | --- | --- | --- |
| **Course Name** | **Date** | **Place** | **CPD Hours** | **Conducted By** |
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**CPD – Principal 3:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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| --- | --- | --- | --- | --- |
| **Course Name** | **Date** | **Place** | **CPD Hours** | **Conducted By** |
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**CPD – Principal 4:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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| **Course Name** | **Date** | **Place** | **CPD Hours** | **Conducted By** |
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**CPD – Principal 5:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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| --- | --- | --- | --- | --- |
| **Course Name** | **Date** | **Place** | **CPD Hours** | **Conducted By** |
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| 1. **Adequacy of Systems, Procedures and Controls** |

* 1. Please confirm if the Registered Auditor has adequate systems, procedures and controls to ensure due compliance with:

|  |  |  |
| --- | --- | --- |
| **Compliance Confirmation** | | |
| **Description** | Yes | NO |
| The International Standards on Auditing |  |  |
| The International Standards on Quality Control 1 |  |  |
| The Code of Ethics for Professional Accountants |  |  |

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| **If No, please provide details** |
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* 1. Have any changes been made to the systems, procedures and controls during the year. If so, please provide copies of the amended documents.
  2. Please update and attach Forms B1 and B2, which are part of the AFSA audit quality inspection process. B1 is ‘Assessment of internal quality control system’; B2 is ‘Assessment of internal quality control monitoring program’.

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| 1. **Resignation and Removals** |

* 1. Please provide a list of all AFSA regulated entities that you either resigned from or were removed from during the Period covered by the form.

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| **AFSA regulated entities that you either resigned from or were removed** | | | |
| **Name of the company** | **Reason for resigning or being removed** | **Notice under Article 139(2)(b) of AIFC Companies Regulations issued?** | |
| **YES** | **NO** |
|  |  |  | |
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| 1. **New Appointments** |

* 1. Please provide a list of all AFSA regulated entities for which you were appointed during the Period covered by this form, but no Audit Report was issued.

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| **The AFSA regulated entities for which you were appointed during the Period covered by this form, but no Audit Report was issued.** | |
| **Name of the Company** | **Audit Principal** |
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| 1. **Any other matters** |

* 1. Are there any other matters that you wish to raise with the AFSA, including details of all material changes in your firm relating directly or indirectly to the performance of audits of entities regulated by AFSA?

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| [Insert text here] |

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| 1. **Attachments** |

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| --- | --- | --- | --- |
| **Section** | **Document** | **Attachment included** | |
| **YES** | **N/A** |
| 2.2 | Certificate of Incorporation / Company Registration / Partnership Agreement |  |  |
| 5.1 | Professional Indemnity Insurance Certificate |  |  |
| 4.1 | Exhibit A – Authorised Firms (Domestic) |  |  |
| 4.1 | Exhibit B – Authorised Firms (Branches) |  |  |
| 4.1 | Exhibit C – Authorised Market Institutions |  |  |
| 4.1 | Exhibit D – Non-Exempt Fund |  |  |
| 4.1 | Exhibit E – Reporting Entity |  |  |
| 6.1 | Copy of Peer Review / External Review findings |  |  |
| 9.1 | Copies of CPD certification |  |  |
| 10.2 | Copies of any updated documents relating to systems, procedures and controls on ensuring compliance with relevant professional standards (ISAs, ISQC1, Code of Ethics etc.) |  |  |
| 10.3 | Copies of updated Forms B1 and B2 |  |  |