

**Practice Review Self-assessment Questionnaire 2020  
User Manual**

**Prepared by**

**Quality Assurance Department**

**May 2020**

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## Login – Step 1

### Access Questionnaire webpage

To access Questionnaire webpage, please go to <http://www.hkicpa.org.hk/eqs>

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Practice Review Self-Assessment Questionnaire

Practice Review Committee

Frequently Asked Questions (Audits)

Frequently Asked Questions (AML Monitoring)

Publications and Reference Materials

## Practice Review Self-Assessment Questionnaire

**Background**

[Login to Questionnaire](#)

The Institute uses a mixed approach that includes cycle and risk based elements to select practice units (firm, corporate practice or practising certificate holders practising in their own name) for its revised Practice Review Programme (Programme). Practice units will be selected for reviews primarily based on their risk profiles identified from analysis of a practice unit's responses to the Practice Review Self-Assessment Questionnaire (Questionnaire) and other relevant information. Accordingly, each practice unit is required to complete the Questionnaire.

The Questionnaire consists of three parts. Part A (General), Part B (Audit and Assurance) and Part C (Anti-Money Laundering and Counter-Terrorist Financing (AML / CTF) Compliance). Practice units that (i) **did not provide any services** during the period from 1 April 2019 to 31 March 2020; and (ii) **do not intend to do so** for the period from 1 April 2020 to 31 March 2021, are **only** required to complete **Part A**. The relevant practitioners are however required to make a declaration of inactive status and provide an undertaking to notify Quality Assurance Department (QAD) in writing within 1 month after their practice units commence or resume public practice to provide any services in future, in **Part A** of the Questionnaire.

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## Login – Step 1


### Download User Manual, FAQ and the Questionnaire

Click the **User Manual** or **FAQ** buttons to download the documents.

### User Manual and FAQ

To download the *Questionnaire User Manual* and *FAQ*, please click the following buttons.

User Manual 

FAQ 


Click the **PDF version Questionnaire** button to download the Questionnaire for reference. Please note that the Questionnaire is required to be done on-line and hard copy submission **will not** be accepted.

### Questionnaire

**Important note:** Please note that the *Questionnaire* is required to be completed online. Hard copy submissions **will not** be accepted.

However, to facilitate practice units ease of completing the Questionnaire, it is available to download a PDF version. Practice units can then prepare their answers for submission online.

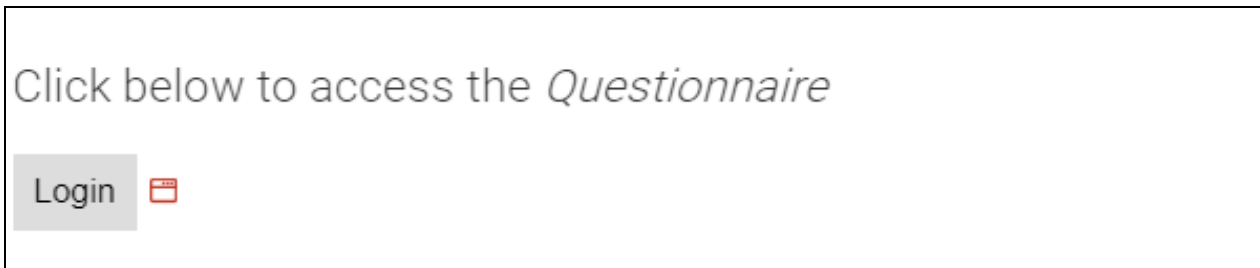
To download the *Questionnaire*, please click the following button.

PDF version Questionnaire 

## Login – Step 2

### Login

Click the **Login** button to access the Questionnaire



If you have forgotten your login ID and/or password, you can re-apply it using the URL:  
<http://mas.hkicpa.org.hk/mycpa/auth/forget-password/index>.


To understand how to acquire, activate, or change your Login ID and Password, please go to <http://www.hkicpa.org.hk/file/media/Web-login-account.pdf>.

If you have more than one mode of practices and declared that all practices are closely connected in terms of ownership or management and share an identical system of quality control, only your master practice is required to complete the Questionnaire. If you have not made such declaration before, you are required to submit a Questionnaire for each practice.

## Login – Step 2

### Access to the Questionnaire

After successful login, the following screen will appear. You can click the **Next** button to start answering the Questionnaire.



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**2020 Practice Review Self-Assessment Questionnaire**

**Important Notes**

Practitioners are required to complete and submit the questionnaire online. Other forms of submission (e.g. by fax, email or post) will **not** be accepted.

Unless specified otherwise, the information requested by this questionnaire should refer to your practice's current status. Some specified questions related to the last twelve months before the date of the launch of this questionnaire (i.e. from 1 April 2019 to 31 March 2020).

Please note that your answers on each page can be automatically saved after you press the "Next" button.

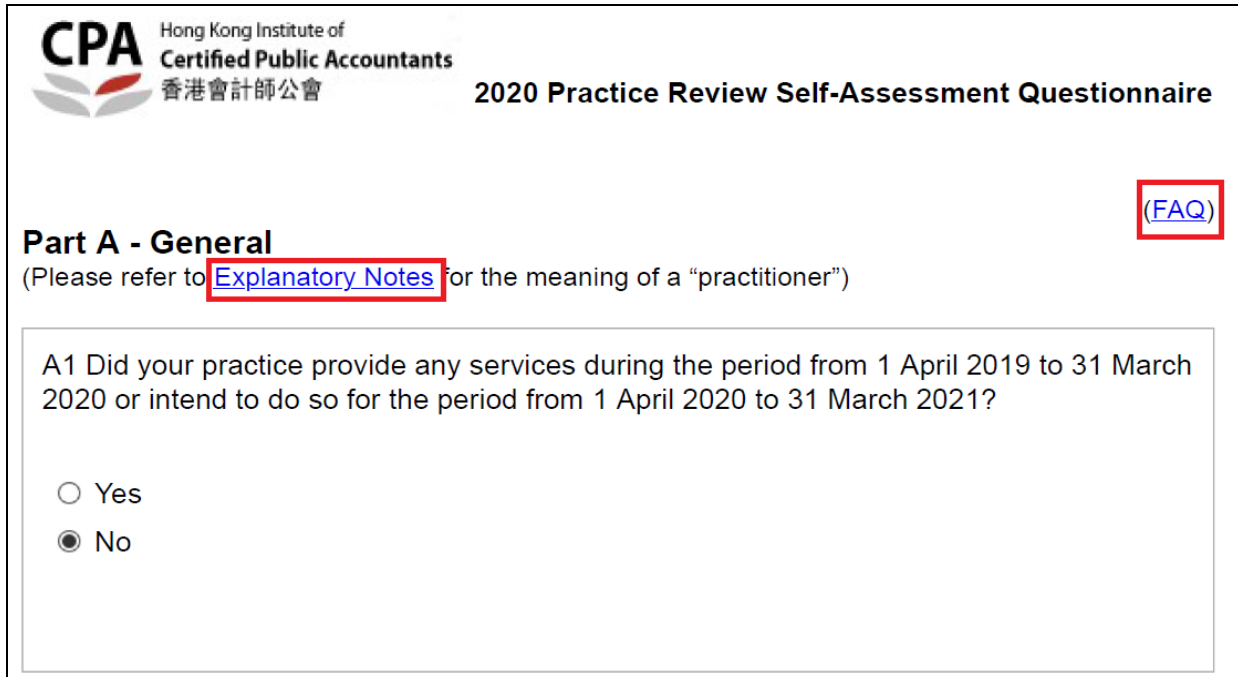
When you are ready to proceed, please press the "Next" button below.

Please refer to [Explanatory Notes](#) for more information.

PU Reg#: **Z12345**  
Name of Practice: **Chan Tai Man**

## Icons on the Questionnaire

You can click **FAQ** to access the section of Frequently Asked Questions, or **Explanatory Notes** to understand the meaning of specified questions.



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2020 Practice Review Self-Assessment Questionnaire

(FAQ)

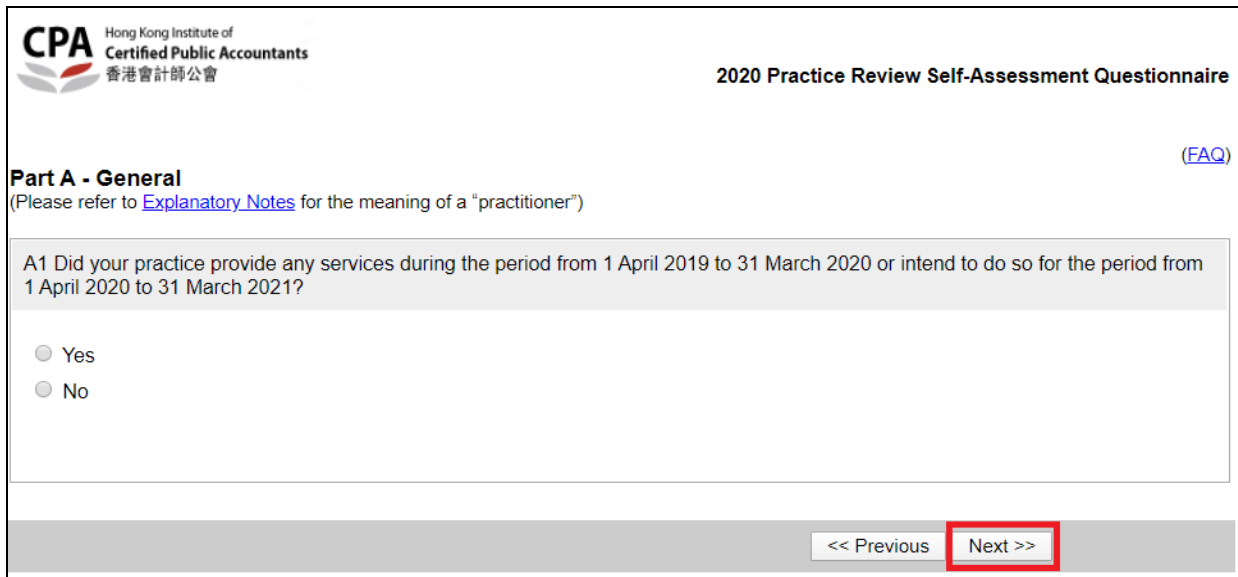
**Part A - General**  
(Please refer to [Explanatory Notes](#) for the meaning of a "practitioner")

A1 Did your practice provide any services during the period from 1 April 2019 to 31 March 2020 or intend to do so for the period from 1 April 2020 to 31 March 2021?

Yes  
 No

If you wish to return to a previous web page, please use the **Previous** button.

Your answers will be automatically saved after you click the **Next** button to access next web page.



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2020 Practice Review Self-Assessment Questionnaire

(FAQ)

**Part A - General**  
(Please refer to [Explanatory Notes](#) for the meaning of a "practitioner")

A1 Did your practice provide any services during the period from 1 April 2019 to 31 March 2020 or intend to do so for the period from 1 April 2020 to 31 March 2021?


Yes  
 No

<< Previous    Next >>

## Supplement for answers to the Questionnaire

At the end of **Part B - Audit and assurance** and **Part C - AML / CTF compliance** of the Questionnaire, there are text boxes for you to supplement your answers of each question in Parts B and C if you would like to explain any of your answers.

Please note that supplementary answers are not required. We have made this facility available in case you wish to share something about your specific circumstances with us.


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2020 Practice Review Self-Assessment Questionnaire

**B14 Other comments**

Below is a text box for you to supplement your answers to each question of **Part B - Audit and assurance**, if necessary. Please note that supplementary answers are not mandatory. This facility is available in case you wish to share something about your specific circumstances.

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[\(FAQ\)](#)

**C9 Other comments**

Below is a text box for you to supplement your answers to each question of **Part C – AML / CTF compliance**, if necessary. Please note that supplementary answers are not mandatory. This facility is available in case you wish to share something about your specific circumstances.


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## Before submission of the Questionnaire

Before you submit the Questionnaire, we recommend that you preview before you click the Submit button. You can click the **Previous** button to go back to the relevant questions to amend answers, or you can click the **Preview Answers** button to export, print and save the file before submission.

After you click the **Submit** button, you cannot change your answers.



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**2020 Practice Review Self-Assessment Questionnaire**

(FAQ)

Before you submit the Questionnaire, we recommend that you preview and print out the Questionnaire before you click the Submit button. If you want to change any answers, you can click the Previous button to go back to the relevant questions to amend answers. Please note that we cannot read your answers until you click the Submit button. Until this time, you can review and change your answers as often as you wish.

After you click the **Submit** button, you cannot change your answers.

<< Previous
Preview Answers
Submit

Please click [here](#) to preview your answer

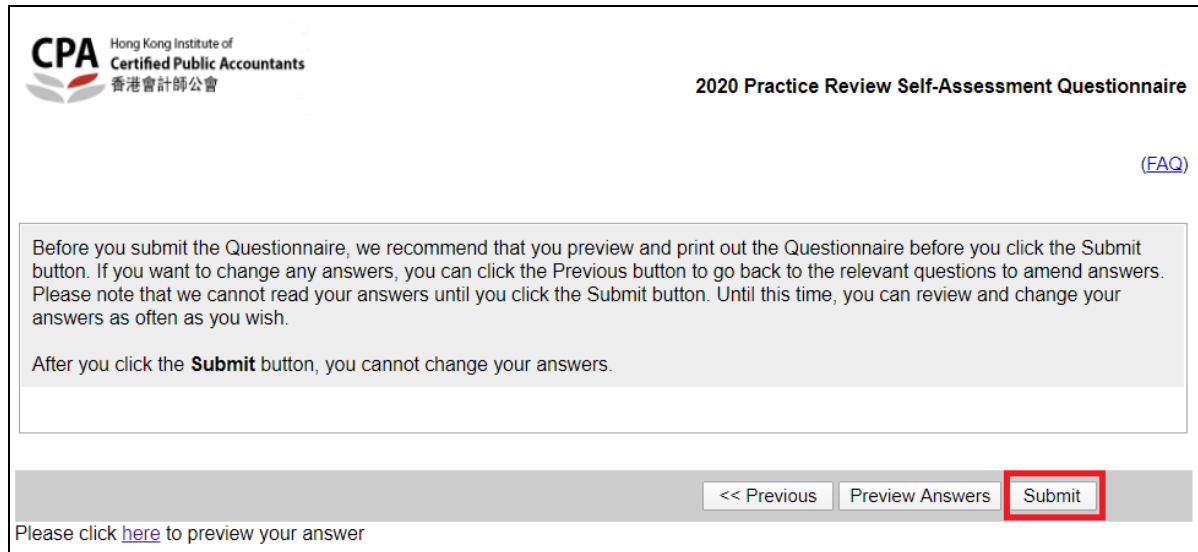
Print
Save as HTML

**[Preview]**  
**Survey name (ID):** 2020 Practice Review Self-Assessment Questionnaire (58112)  
**Token:** 2iqmi9yu5453h7z  
**Submit Date:**

Question	Your answer
A1 Did your practice provide any services during the period from 1 April 2019 to 31 March 2020 or intend to do so for the period from 1 April 2020 to 31 March 2021?	Yes [A1]
A2(a) Please indicate the professional service(s) that your practice provided during the period from 1 April 2019 to 31 March 2020: (You can select more than one of the following)	
Audit and assurance services	Yes [Y]
B1(a) Has your practice implemented quality control policies and procedures?	Other [-oth-]
Other	B
B1(b) How were your practice's quality control policies and procedures developed?	Other [-oth-]
Other	C
B1(c) Has your practice retained documentation as evidence of compliance with HKSQC 1 <i>Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements</i> in respect of: (Please choose all that apply)	
Relevant ethical requirements (e.g. individuals' annual declarations of independence and acknowledgement of confidentiality, and independence assessment at engagement level)	Yes [Y]
Acceptance and continuance of clients and engagements (e.g. acceptance and continuance assessment forms)	Yes [Y]
Human resources (e.g. records of performance evaluations and continuing professional development)	Yes [Y]
Monitoring reviews (e.g. monitoring review checklist(s) and report(s))	Yes [Y]
B2(a) Are your practice's audit methodology and procedures documented and available for staff reference?	Yes [A1]
B2(b) Are your practice's audit methodology and procedures updated to take into account the latest requirements of the Hong Kong Standards on Auditing and other professional standards?	Yes [A1]

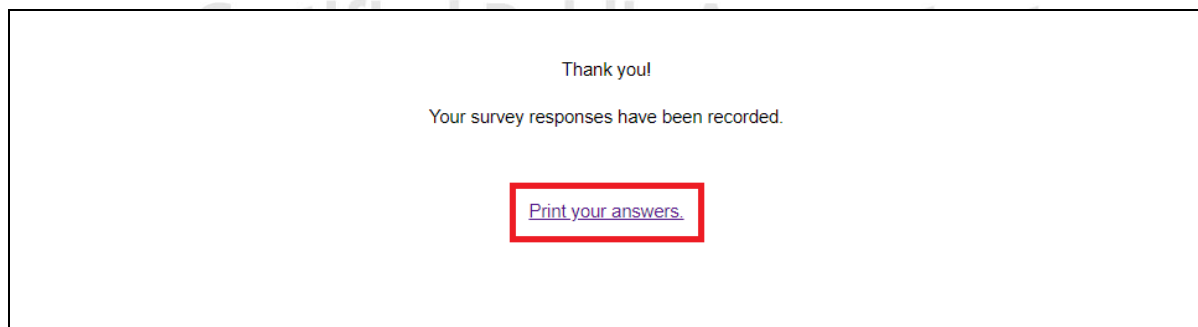
## After submission of the Questionnaire

After you click the **Submit** button, you can still print and save your answers but you cannot access the system again after you leave the page.



The screenshot shows the top of the questionnaire page. On the left is the CPA logo with the text 'Hong Kong Institute of Certified Public Accountants' and '香港會計師公會'. On the right is the title '2020 Practice Review Self-Assessment Questionnaire'. Below the title is a blue link '(FAQ)'. A grey box contains the following text: 'Before you submit the Questionnaire, we recommend that you preview and print out the Questionnaire before you click the Submit button. If you want to change any answers, you can click the Previous button to go back to the relevant questions to amend answers. Please note that we cannot read your answers until you click the Submit button. Until this time, you can review and change your answers as often as you wish.' Below this is another line of text: 'After you click the **Submit** button, you cannot change your answers.' At the bottom right, there are three buttons: '<< Previous', 'Preview Answers', and 'Submit'. The 'Submit' button is highlighted with a red box. At the bottom left, there is a link: 'Please click [here](#) to preview your answer'.

After you click the **Submit** button, the following webpage is displayed.  
You can click the **Print your answers** tab to print out the Questionnaire.



The screenshot shows a 'Thank you' message. The text reads: 'Thank you!' followed by 'Your survey responses have been recorded.' Below this text is a button labeled 'Print your answers.', which is highlighted with a red box.

## Saving and printing the Questionnaire

After you click the **Print** or **Save as HTML** button, you can print or save the whole Questionnaire.

Please note that you cannot access and print the Questionnaire after you log out.

<input type="button" value="Print"/> <input type="button" value="Save as HTML"/>	
<b>[Submitted]</b>	
Survey name (ID): 2020 Practice Review Self-Assessment Questionnaire (58112)	
Token	epud2h42w6b24jv
Submit Date	2020-04-27 10:42
<b>Question</b>	<b>Your answer</b>
A1 Did your practice provide any services during the period from 1 April 2019 to 31 March 2020 or intend to do so for the period from 1 April 2020 to 31 March 2021?	No [A2]
A2(b) Please indicate the reason why your practice has been inactive. (Please choose at least one of the following) The practitioner(s) is(are) retired.	Yes [Y]
A3 To apply for an exemption from practice review, you are required to click the box below to signify the following:  (a) a declaration from you that your practice did not provide any services in the twelve months before 31 March 2020 and will not do so in the twelve months after 31 March 2020; and  (b) an undertaking from you that you will notify the Quality Assurance Department in writing within 1 month of your practice resuming (or commencing) public practice and providing any services.	Yes [Y]

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### Enquiries

The Quality Assurance helpline will be opened from 4 May 2020 to 3 July 2020 during office hours. The helpline number will be (852) 2287 7850.

Monday to Thursday: 9:00 a.m. – 6:00 p.m.

Friday: 9:00 a.m. – 5:30 p.m.

Saturday and Sunday: Closed

Queries can also be emailed to the Quality Assurance Department at the usual contact of [qualityassurance@hkipa.org.hk](mailto:qualityassurance@hkipa.org.hk). For IT assistance, please contact (852) 2287 7800 or send email to [itsupport@hkipa.org.hk](mailto:itsupport@hkipa.org.hk).