



Report On Follow Up Review

Private & Confidential

To: Manager - Professional Assurance
CPA Australia Ltd
PO Box 2820AA
MELBOURNE VIC 3001

Member Reference Code _____

Reviewer Name _____

Date _____

Report on Follow up Review Recommendation – Further Follow up*

Scope

I have conducted a Quality Review (the Review) of a section of the quality control system of the above member as at the above date. The member is responsible for the development, maintenance and implementation of the system of quality control. I have conducted the Review in order to express an opinion on a section (*or sections*) of the quality control system of the member to CPA Australia Ltd. This report has been prepared solely for the purpose of the Quality Review Program of CPA Australia Ltd. It is not to be used or relied on for any other purpose.

My Quality Review was conducted in accordance with the policies and procedures established by CPA Australia Ltd for follow up reviews under the Quality Review program. The Review was limited to a review of a section (*or sections*) of the member's system of quality control based on information provided by the member and a review of the application of the member's quality control procedures in a selected sample of engagement files. My procedures were limited to an examination of that section (*or sections*) of the quality control system which previously resulted in a *Follow-up Review Recommendation* review opinion.

The opinion expressed in this report has been formed on the above basis.

The following provides a summary of the breaches identified previously, which resulted in the member being subject to a Follow Up Review:-

[List breaches identified previously]

Recommendation

I recommend that the member's system of quality control be subject to further review before the member's obligations under the Quality Review Program be finalised.

My reason(s) for recommending a further Follow Up Review is/are as follows:

Non- compliance with [List breaches]

Reviewer's Summary - Matters Leading To Further Follow Up Recommendation

(Please clearly specify breaches and outline each breach of a different area separately. Where there are a number of breaches relating to the same standard/statement, group these together. For example group all APS 9 breaches together and all Audit breaches together while specifying the different black letter paragraphs with which the member has not complied.)

The following provides a summary of the findings of the review I have conducted which led to the Further Follow-up Review recommendation. In my opinion, the breaches of mandatory professional standards that resulted in a Further Follow-up Review Recommended report were caused by a deficiency in the quality control identified below.

Mandatory professional standard(s) breached	Deficiency identified and how in the opinion of the reviewer, quality control policies and procedures could be improved.

Comments from member

Reviewer _____
[Print Name]

Date _____

Member _____
[Member code]

Date _____

* CPA Australia and/or the BQRC will review the report and the suitability of the recommendation.