QUALITY CONTROL MANUAL TOOL

FREQUENTLY ASKED QUESTIONS

How was this product developed? Is there an opportunity to provide feedback?

We initially tested this tool with a number of our public practitioners both during development and prior to launch, in line with best practice. We will continuously monitor the tool based on feedback from members, to ensure it remains current and relevant.

Where can I send my feedback?

You can provide your feedback via the tool. Alternatively, members can send feedback to qualityreview-technical@cpaaustralia.com.au

Where can I access information on relevant policies?

To help scope possible policies, the tool has been designed to include prepopulated sample policies for each mandatory element. These can be adopted, edited or completely rewritten as desired by the user.

When will the tool be available?

The digital tool will be available to members from Monday 16 September.

The link to the tool is not working. What do I do?

If you are experiencing technical difficulties, contact qualityreview-technical@cpaaustralia.com.au

Is this tool free of charge?

Yes, this tool is complimentary for CPA Australia members, as part of our ongoing support to building a sustainable practice.

Can I promote this to a member discussion group?

Yes. If you would like a demonstration, contact your local office who will arrange a suitable time with CPA Australia's Quality Review team to present the tool to your group.

Can we promote this tool in other public practice events such as the Public Practice Program Intensive workshops?

Yes. We are currently identifying opportunities to demonstrate the tool to all members in practice and those working towards starting up their practice.

Can I access previously saved versions of my quality control manual?

The tool's final deliverable is the production of a quality control manual in a Word document, which can be saved on a member's local drive. This is not saved within the tool itself.

This document will automatically have a date included in the filename. Each time you make changes within the tool and produce another document, it will automatically include the latest date, allowing version control.

Will using this tool ensure that I am APES 320 compliant?

The tool will guide you to tailor the content to your specific practice circumstances. The documentation produced will be compliant, but if the procedures selected or described are not able to be evidenced in your operations, a member may be deemed to be non-compliant with the standard. For example, the quality control manual states that it will be reviewed every quarter, however there is no evidence to support this.

My reviewer advised me that I was not APES 320 compliant. Can you advise why the tool does not produce a compliant quality control manual?

While the tool has been designed to produce a quality control manual, in line with the requirements of APES 320, it is up to members to ensure what has been developed is applicable to their practice.

This will include following through any action which provides evidence that supports compliance with the standard.

Where a reviewer finds a member has not complied with APES 320, they will explain their findings including their reasons.

I find that the procedures library is too vague or is not tailored to my needs. Can I add to the procedures library or edit the prepopulated library?

No, members are unable to make changes to the prepopulated procedures library however, should you identify any additional procedures applicable to your practice, you can add these against the relevant policy. You will also be given the opportunity to provide us with your feedback after completing the tool.

How will the reviewer assess compliance with APES 320?

Reviewers will review the member's quality control manual to determine whether all the mandatory requirements have been met.

They will be looking for evidence that any policies and supporting procedures that have been described in the quality control manual. For example, evidence supporting the processes by which a new client is assessed prior to acceptance of an engagement.

Reviewers will also look to see whether the procedures described are relevant to the practice and will make suggestions on procedures which may be considered, based on the member's practice.

Can we schedule an email notification through the tool to review the quality control manual periodically?

The tool enables a calendar invite to be added to remind members to review their quality control manual based on the frequency specified within the tool.

How do I save my work in the tool, as I am unable to see a save icon?

The tool has been developed to automatically save. You can go in and out of the tool as much as you like, and your information will automatically be saved.

Do we have resources available to help practitioners with developing a quality control manual?

Yes, you can access resources to help you via our website.

Can I advise my insurer that my practice is APES 320 compliant?

All CPA Australia members holding a public practice certificate are expected to be APES 320 compliant. This is checked as part of your periodic quality review and is required to be confirmed by means of an annual declaration in your subscription renewal.

Can CPA Australia provide me with written confirmation that I am APES 320 compliant?

No. Unfortunately as systems and processes are dynamic, it is not possible to provide confirmation of compliance with APES 320 at any given point in time. However, at the conclusion of a quality review, the completion letter will confirm that all mandatory elements of the applicable professional standards were able to be evidenced at the time of review. This will include APES 320 but will not explicitly refer to the standard.

In my last quality review, I was deemed compliant with APES 320. Will they be reviewing this again if I am selected for a quality review?

Yes, the quality control manual is considered a live document and members are required to monitor the documentation regularly. When members are selected for a quality review, their quality control manual framework will always be reviewed.

I already have a quality control manual. Do I need to use the tool to be compliant?

No, members do not have to use the tool if they think their quality control manual is sufficient and meets the requirement of APES 320.

Who should I contact if I have an issue with my reviewer's assessment of APES 320?

If you would like to provide feedback about your recent quality review, contact qualityreview@cpaaustralia.com.au

Is this tool relevant to Australian practitioners only?

No, all members who hold CPA Australia Public Practice Certificate who conduct the operations of a firm outside of Australia should follow the provisions of APES 320, to the extent of which they are not prevented from doing so by specific requirements of local laws or regulations.

I am a CPA Australia member but hold a CAANZ public practice certificate. Can I access this tool?

Yes, you can access this tool via our website.

I am a limited public practice certificate holder/certificate holder as an employee. Can I access this tool?

Yes, you can access this tool via our website.

If I have multiple practices, how do I use the tool?

A quality control manual should be created for each standalone business as the policies and procedures are likely to be different. Different offices of the same business entity may have the same quality control manual, but it should also consider any differing procedures associated with operating out of more than one physical location.

We have more than one CPA Australia Public Practice Certificate holder, does this allow multiple user access?

No, the tool requires login from a unique CPA Australia member ID via the CPA Australia website, and it is not possible to link multiple accounts to the same data. CPA Australia does not recommend the sharing of logins between members.

If a CPA Australia Public Practice Certificate holder leaves the firm, will they be able to access the firm's documents?

Any data entered by a member will be recorded against that member's login and will continue to be available as long as they are a CPA Australia member. The content of a user's tool can be downloaded as a data file which can be used by another member of the original firm to upload and retain the information against their own profile.

I have a combined quality control and risk management framework manual for my practice. Will my manual still be acceptable, or should I use the tool and separate it?

As long as members regularly update their manual in accordance with the latest requirements of APES 320 and APES 325, a combined manual to meet the requirement of both standards is acceptable.

What system requirements are needed to access the tool?

To best utilise the tool ensuring all functionality works, all that members need to do is ensure that they are using the latest version of their browser.