[Please note: This form is an example, intended for guidance only]

**Client Information and Assessment Form**

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| **INSTRUCTIONS:** | * **This form to be completed for each new client** |
| * **This form should be updated regularly as required** |

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| **Name of client:** |  |
| **Postal address:** |  |
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| **Business/Residential address:** |  |
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| **Telephone number(s):** | (W) (F) (M) (H) |
| **Email address:** |  |
| **Website address:** |  |
| **Type of legal entity:** |  |

**Initial Details**

1. Type of business:

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1. List key management, owners, officers, etc. – names and functions:

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1. List all related parties (e.g. subsidiaries, affiliated companies, etc.):

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1. How did we become aware of this client:

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1. If accounting services previously performed by another firm, obtain details of firm and client’s reason for changing:

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1. Have we contacted the previous accounting firm?

🞏 Yes 🞏 No

If yes, list their comments. If no, explain why.

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1. Does the client owe fees to the previous accounting firm?

🞏 Yes 🞏 No

Is a credit reference check required?

🞏 Yes 🞏 No

If yes to either, please comment.

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1. Did we have prior knowledge of the client?

🞏 Yes 🞏 No

If no, please list the names of references checked for/and any comments

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1. What services would our firm be expected to perform? What would the timing of these services be?

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1. Estimate the net fees and describe the billing arrangement:

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**[WARNING**: Practitioners are reminded of the care required to avoid defamation of individuals, for example, in the course of assessing their integrity.]

[NOTE: If you answer ‘YES’ to any of the following questions (or ‘NO’ to questions 13 or 14), it does not necessarily indicate the client should be rejected. However, for any of these responses, please explain the steps planned to take to mitigate the situation, e.g.

* closer supervision
* a substantial fee deposit before work can start
* assistance from another firm, etc.]

1. Is there any reason to doubt the integrity of the management of the potential client?

🞏 Yes 🞏 No

If yes, please comment.

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1. Are we aware of any independence problems of conflicts of interest because of relationships with other clients, partners or staff?

🞏 Yes 🞏 No

If yes, please comment.

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1. Are we aware of any potential fee collection problems?

🞏 Yes 🞏 No

If yes, please comment.

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1. Have we assessed the expertise required to perform the engagement, and determined that such expertise is available in our practice?

🞏 Yes 🞏 No

If no, please comment.

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1. Have we assessed the staffing commitment required and determined that we can provide the resources?

🞏 Yes 🞏 No

If no, please comment.

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1. Are there disagreements with the present firm over accounting and tax principles?

🞏 Yes 🞏 No

If yes, please comment.

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1. Is there anything about the engagement that would subject the practice to undue exposure to third parties, or would cause us to be uncomfortable about being associated with the engagement?

🞏 Yes 🞏 No

If yes, please comment.

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1. Any other comments?

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**Accounting and Taxation Details**

1. List the sources of authoritative literature which describe any specialised accounting / reporting / auditing principles that are applicable to this client:

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1. Identify any accounting principles or policies that are specific to this entity?

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1. Under what requirements are the financial statements being presented?

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1. Describe any transactions between the client and any related parties:

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1. How many employees does the client have?

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1. List each location, the type of activity (e.g. plant, head office) undertaken at each location, and the number of employees at the location:

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| **Location** | **Activity** | **No. of Employees** |
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1. Describe the client’s major assets:

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1. Describe the client’s major liabilities:

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1. Describe the client’s major source of revenue:

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1. Describe the client’s major expenses:

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1. List the key accounting records which are expected to be reviewed.

Identify the person responsible and the format of the record (e.g. manual, computer, bureau, etc.).

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| **Accounting Record** | **Person Responsible** | **Format** |
| General Ledger |  |  |
| Journals |  |  |
| Cash Receipts |  |  |
| Cash Disbursements |  |  |
| Payroll |  |  |
| Sales |  |  |
| Purchases |  |  |
| Subsidiary Ledgers |  |  |
| Accounts Receivable |  |  |
| Accounts Payable |  |  |
| Inventory |  |  |
| Property, Plant and Equipment |  |  |
| Accounting System (MYOB, QuickBooks, Xero, Saasu etc.) |  |  |

1. List any major tax issues (recent ATO audits/reviews, income tax losses, etc.)

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1. List method of BAS lodgements (e.g. GST cash vs accrual; GST monthly vs quarterly vs annually; GST actual vs GST instalment; PAYGW monthly or quarterly; PAYGI quarterly vs annual; PAYGI actual vs PAYGI instalment, etc.):

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1. List all external consultants (e.g. bookkeepers, solicitors, bankers, financial advisers) used by the client and the basis of the engagement/relationship:

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1. List all compliance matters to be attended to by our firm
   1. Income Tax preparation and lodgement­­­­­­­­­­­­­­­?\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
   2. BAS Preparation, lodgement?\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
   3. BAS Annual Summary?\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
   4. FBT Return?\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
   5. PAYG Summaries to employees?\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
   6. PAYG Employer summary to ATO?\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
   7. ASIC Returns & Maintenance?\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
   8. Registered Office?\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
   9. Share Register, Corporate Register, Company Secretarial?\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
   10. Land Tax?\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
   11. Stamp Duty?\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
   12. Workers Compensation Declarations?\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
   13. Payroll Tax?\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
   14. Other?\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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| **Prepared by:** | **Date:** |
| **Accept Engagement: 🞏 Yes 🞏 No** |  |
| **Recommended by:**  **(Engagement Partner)** | **Date:** |
| **Agreed by:**  **(Senior/Partner)** | **Date:** |