



AFSA

Annual Information Return Form

Date of issue: 05 February 2021

Nur-Sultan, Kazakhstan



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	



1. Declaration by the applicant

- 1.1 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.
- 1.2 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
- 1.3 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.

Signature

Date

Enter the name and position or title of the above signed individual:

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2. Registered Auditors Details

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)	



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	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	

3. Audit Principals

3.1 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

No	Name of Audit Principal	Membership of Recognised Professional Body	Fitness and Propriety Confirmation	
			YES	NO
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				

4. Audit Client Base

4.1 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);



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- 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.

5. Professional Indemnity Insurance

5.1 Please provide the details of Professional Indemnity Insurance along with a copy of the cover

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	<input type="checkbox"/>	NO	<input type="checkbox"/>
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If Yes, please provide details			
Date	Claimed by	Amount	Current Status

6. Peer Reviews / External Reviews



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

YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
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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

7. Registration / Accreditation with other regulators

7.1 Is the Registered Auditor registered / accredited with other Regulators in any jurisdiction?

YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
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If Yes, please provide details			
Date of Registration / Accreditation	Jurisdiction	Regulator	Purpose of registration / accreditation

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	<input type="checkbox"/>	NO	<input type="checkbox"/>
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If yes, please provide details		
Regulator	Date of the visit / contact	Details



8. Disciplinary / Legal Actions / Complaints

8.1 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?

YES		NO	
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If yes, please provide details				
Date of action / complaint	Description	Against	By	Resolution

9. Continuing Professional Development (CPD)

9.1 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

CPD – Principal 2: _____

Course Name	Date	Place	CPD Hours	Conducted By

CPD – Principal 3: _____

Course Name	Date	Place	CPD Hours	Conducted By



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CPD – Principal 4: _____

Course Name	Date	Place	CPD Hours	Conducted By

CPD – Principal 5: _____

Course Name	Date	Place	CPD Hours	Conducted By

10. Adequacy of Systems, Procedures and Controls

10.1 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		

If No, please provide details

10.2 Have any changes been made to the systems, procedures and controls during the year. If so, please provide copies of the amended documents.

10.3 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'.

11. Resignation and Removals

11.1 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.



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

12. New Appointments

12.1 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.

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

13. Any other matters

13.1 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?

[Insert text here]



14. Attachments

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		