**Preliminary Audit Planning Questionnaire**

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| --- |
|  |
| *(company name)* |
|  |
| *(office address)* |
|  |
| *(name and position of the head of the company)* |
|  |
| *(name and position of the contact person, e-mail and telephone number)* |
|  |

| **Question** | **Answer** |
| --- | --- |
| **Organizational and management structure** |
| *Intermediate and ultimate parent companies (name, country of registration)* |
| *
*
 | *(% ownership share)* |
| *Subsidiaries and associated companies (name, location)* |
| *
*
*
 | *(% ownership share)* |
| *Number of personnel for the planned audit period (round to tens, e.g. 50)* |  |  |
| **State of accounting** |
| *The books are kept by*  |
| * accounting department

number of accountants* outsourcing accounting firm
 | *(yes/no)* |
| *Accounting and payroll software* |
|  |
| **Evaluation of the Company’s activities scale** |
| *Performance indicators (round to hundreds, for example 200 million): (in KZT million)* |
| * revenue (income) for the year:

*if a group of companies, then:*includingholding company:subsidiary 1:subsidiary 2:* balance of assets at the end of the year

*if a group of companies, then:*includingholding company:subsidiary 1:subsidiary 2: |   |
| *Average number of buyers per year (round to tens, for example 50):* |  |
| *Average number of suppliers per year (round to tens, for example 50):* |  |
| **Assignment details** |
| Audit required | *(yes/no)* |
| Review required |  |
| Year (period) of audit / review |  |
| Consolidated financial statements required |  |
| Separate financial statements under IAS 27 also required |  |
| Expected release date |  |
| Alternative release date in summer months (please specify month if considered) |  *(month)* |
| Previous auditor (if audit was performed in previous year) |  |
| Additional reporting language |  *(language)* |
| Is group audit support required (as per instructions from the parent company auditor) | *(yes/no)* |
| If the audit assignment and report are for an Initial Public Offering of securities, please specify the exchange | *KASE, AIX, PCAOB (USA)* |
| Other expectations for the assignment |  |
| **Compliance with the legislation** |
| Are there any facts of violation of the requirements of the legislation in the field of in the field of combating the legalization (laundering) of proceeds from crime and the financing of terrorism (AML/CFT)?  |  *(yes/no)* |
| Are the Company, its owners and officials included in the sanctions lists of foreign states and international organizations?  |  |
| Have transactions been carried out and are there balances of debts for the previous, reporting and post-reporting periods with counterparties who themselves or their owners are included in the sanctions lists of foreign states and international organizations? |  |