**NON-AUDIT ENGAGEMENT LETTER: Checklist of matters to cover**

**[**Please note: these items can be used for the basis of an interview sheet which can be signed by the client as agreement to the terms of the engagement. This list is not exhaustive, it is intended for guidance only]

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| **ITEM** | **✓ or N/A** | **See attached documentation** |
| * Reference to initial meeting, telephone call or correspondence
 |  |  |
| * Type of engagement, e.g. income tax return, compilation of financial accounts, assistance with computer installation, specialist consulting assignment
 |  |  |
| * Details of whether the engagement is a recurring engagement
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| * Details of work to be done, and by whom (including work to be done by another member in public practice or by an external consultant or expert)
 |  |  |
| * Details use of outsourced services (if any) including the geographic location of outsourced service providers; and the nature and extent to which outsourced services are used in the delivery of professional services to the client
 |  |  |
| * Reference to the possible storage of personal information overseas
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| * Details of information to be supplied by the client, and by when, including information required to complete customer due diligence in accordance with the *Anti-Money Laundering and Countering Financing of Terrorism Act* 2009 if operating in New Zealand
 |  |  |
| * Details of responsibilities of the client, particularly with regard to Corporate Secretarial engagements
 |  |  |
| * Explanation that an audit is not being performed and no opinion on truth and fairness will be provided
 |  |  |
| * Responsibility for the prevention and detection of fraud and error rests with the client
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| * Client has responsibility for adequate accounting and internal control systems
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| * Basis on which fees are calculated, likely estimated fee, billing arrangements and payment terms
 |  |  |
| * Requirement for confirmation by the client of the terms of the engagement
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