

ONWARD ACCOUNTING AND TAXATION PTY LTD

CERTIFIED PRACTISING ACCOUNTANTS
REGISTERED TAX AGENT
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Dear Client,

RE: CPA Australia's Quality Review Program

As a member of CPA Australia, a professional accounting body, I am required to complete a Quality Review of our practice procedures as requested by CPA Australia. The quality review practice review is required by CPA Australia as an on-going requirement of my continued holding of a Public Practice Certificate (PPC). All 5,000 of CPA Australia's PPC holders around Australia must meet this requirement.

The quality review will be conducted by a reviewer, who has been accredited by CPA Australia, to undertake practice reviews. All quality review reviewers sign a legal agreement binding them to follow strict confidentiality in relation to every element of the quality review process. The reviewer will come to my practice to look at the procedures in place within the practice. In reviewing a sample of files in each practice, CPA Australia will be determining that the practice complies with professional standards of quality control.

During my quality review, the accredited reviewer will look at some of my client files. **The reviewer does not review the details of these files** and will only **focus on the procedures followed** and the **formats of reports and documentation** used.

I would like to submit your file as a good example of the procedures that are in place within this practice.

In order for your file to be included in the review, it is a requirement that your written permission is provided. If you agree to your file being included in the review, please sign the *Client Permission Form* and return this to the practice either by fax, e-mail or post. The *Client Permission Form* is printed below.

Thank you for your assistance in helping me meet this requirement of the accounting body, for my continued holding of a CPA Australia Public Practice Certificate.

Yours sincerely,

For and on behalf of

Onward Accounting and Taxation Pty Ltd



Eric Ip Accountant

Client Permission Form

I/we understand that my CPA has appointed a reviewer to conduct a Quality Review according to the Quality Review Program of CPA Australia.

I/we understand that **strict rules of confidentiality** have been laid down by CPA Australia, and that my/our file will be made available to the reviewer only if I/we so consent.

I/we understand that the client name, or any other identifying information, is not included in the report or working papers of the reviewer.

I/we hereby consent to my/our file being made available to the reviewer for the purposes of the Quality Review in connection with the conduct of my/our affairs which may include as part of the file review the disclosure of my/our tax file number/s.

Man Fai Ko

Vicki Ko

Ko Family Superannuation Fund

(Name or name of company/partnership/trust)

(Date)

Please sign and return this form to your CPA