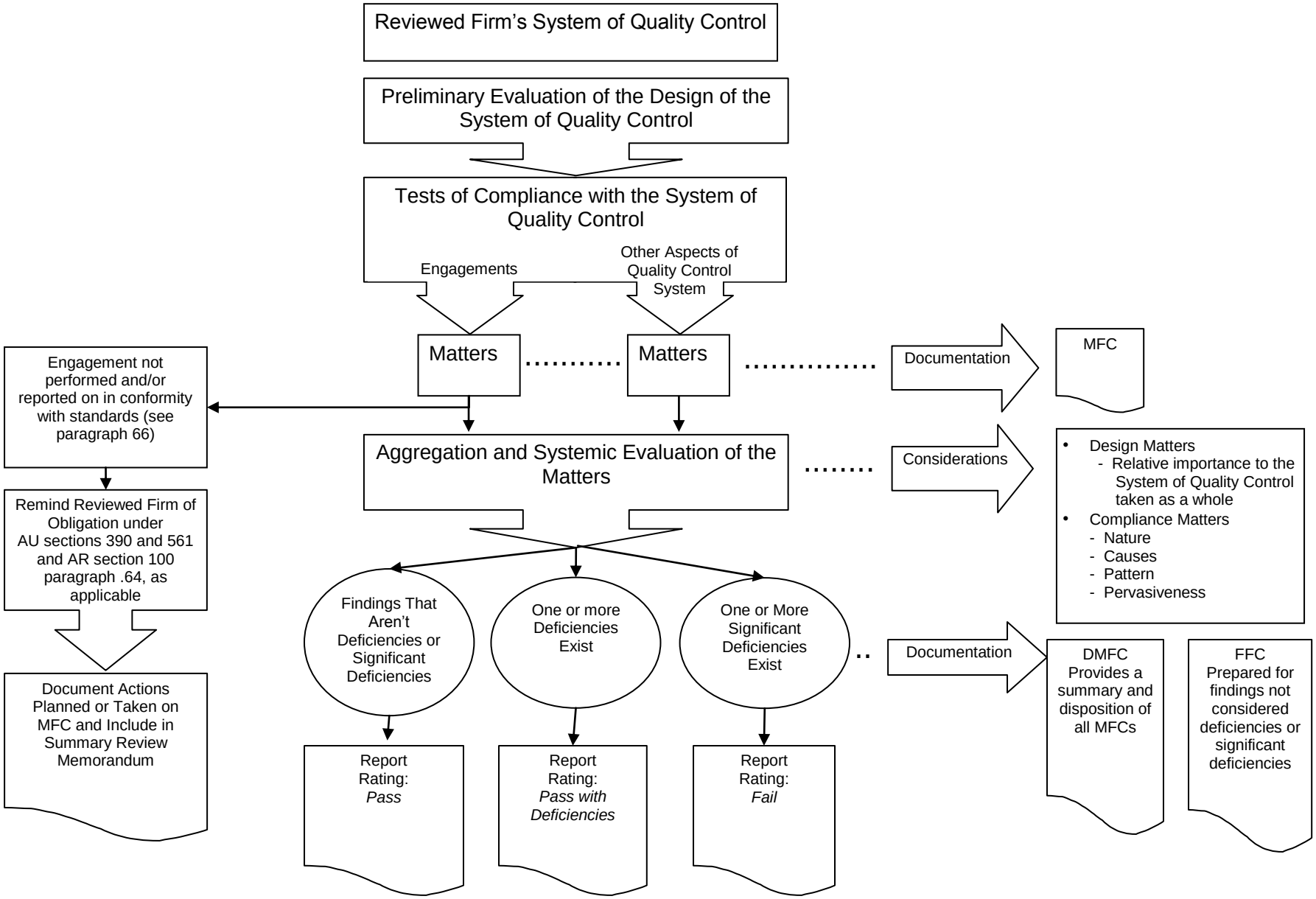
Reviewed Firm's System of Quality Control
Preliminary Evaluation of the Design of the System of Quality Control
Tests of Compliance with the System of Quality Control
Engagements
Other Aspects of Quality Control System
Matters
Matters
Documentation
MFC
Engagement not performed and/or reported on in conformity with standards (see paragraph 66)
Aggregation and Systemic Evaluation of the Matters
Considerations
Design Matters
- Relative importance to the System of Quality Control taken as a whole
Compliance Matters
- Nature
- Causes
- Pattern
- Pervasiveness
Remind Reviewed Firm of Obligation under AU sections 390 and 561 and AR section 100 paragraph .64, as applicable
Findings That Aren't Deficiencies or Significant Deficiencies
One or more Deficiencies Exist
One or More Significant Deficiencies Exist
Documentation
DMFC Provides a summary and disposition of all MFCs
FFC Prepared for findings not considered deficiencies or significant deficiencies
Document Actions Planned or Taken on MFC and Include in Summary Review Memorandum
Report Rating: Pass
Report Rating: Pass with Deficiencies
Report Rating: Fail