## **FEATURE - SIGN-OFF**

To sign-off an item indicating that it is prepared, reviewed or that the responsibility is accepted, the user selects the sign-off icon.

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SQM DESIGN OPERAT	E OPERATE OVERVIEW MONITOR EVALUATE			(	<b>)</b> +	- Î
Responsibilities	In this section, the firm is required to document their understanding of the nature and circumstances of the firm and of the engagements that the firm performs.					
Setup	The firm's understanding will assist in identifying conditions, events, circumstances, actions or inactions that may adversely affect the achievement of the quality object	tives (and therefore result in the record	ing of possible quality risks	I).		
Understanding	Complexity and operating characteristics of the firm				^	
Objectives	What is the legal structure of the firm? Is it a partnership, company, etc.?	Partnership with 5 partners		,	Q.	
Risks	How is the firm structured? (eg executive committee / managing partner / CED / how many directors on the board and their portfolios, senior managers, associates, managers, supervisors etc, horizontal structures, eg accounting, tax, etc.)	The firm's system is designed and op	erated on SQM.	<i>"</i> 🕀	Prepare	
Policy responses	What professional services are offered by the firm? Consider all services offered, both assurance and non-assurance services.			<i>"</i> 🕀	$\odot$	
Brosoduro romoncor	Does the firm offer any specialised professional services?	Yes	No	$\oplus$	$\odot$	
riocedure responses	Does the firm have centralised administrative functions?	Yes	No	۲	$\odot$	
Tasks	Does the firm have different centres for services (or central service centes)?	Yes	No	۲	$\odot$	

The sign-off icon will be replaced by the avatar of the user that signed off. A toast is also reflected at the bottom right corner.



To remove the sign-off, select the avatar and click on REMOVE SIGNOFF.

QM DESIGN OPERAT	E OPERATE OVERVIEW MONITOR EVALUATE			i +
lesponsibilities	In this section, the firm is required to document their understanding of the nature and circumstances of the firm and of the engagements that the firm performs.	tives (and therefore result in the record	ring of possible quality	riskel
nderstanding	Complexity and operating characteristics of the firm		nið a honun dand.	~
bjectives	What is the legal structure of the firm? Is it a partnership, company, etc.?	Partnership with 5 partners		• <b>5</b>
sks	How is the firm structured? (eg executive committee / managing partner / CEO / how many directors on the board and their portfolios, senior managers, associates, managers, supervisors etc, horizontal structures, eg accounting, tax, etc.)	The firm's system is designed and c	Details	Cohesedar Juna
olicy responses	What professional services are offered by the firm? Consider all services offered, both assurance and non-assurance services.		Date	03/07/2023
ocedure responses	Does the firm offer any specialised professional services?	Yes	Remove Signaff	,
sks	Does the firm have centralised administrative functions?	Yes	No	• 0
	Does the firm have different centres for services (or central service centes)?	Yes	No	(F) (C)

The sign-off icon will reappear and a toast at the bottom right corner will confirm that the sign-off has been removed.

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SQM DESIGN OPERATE	OPERATE OVERVIEW MONITOR EVALUATE				D +	^		
Responsibilities	In this section, the firm is required to document their understanding of the nature and circumstances of the firm and of the engagements that the firm performs. The firm's understanding will assist in identifying conditions, events, circumstances, actions or inactions that may adversely affect the achievement of the quality objectives (and therefore result in the recording of possible quality risks).							
Understanding	Complexity and operating characteristics of the firm							
Objectives	What is the legal structure of the firm? Is it a partnership, company, etc.?	Partnership with 5 partners		<i>"</i> $\oplus$	$\odot$	I		
Risks	How is the firm structured? (eg executive committee / managing partner / CEO / how many directors on the board and their portfolios, senior managers, associates, managers, supervisors etc. horizontal structures, eg accounting, tax, etc.)	<sup>1</sup> The firm's system is designed and operated on SQM.		<i>"</i> $\oplus$	$\odot$			
Policy responses	What professional services are offered by the firm? Consider all services offered, both assurance and non-assurance services.			<i>"</i> $\oplus$	$\odot$	4		
Procedure responses	Does the firm offer any specialised professional services?	Yes	No	$\oplus$	$\odot$			
Tacks	Does the firm have centralised administrative functions?	Yes	No	$\oplus$	$\odot$			
Devices & Dahlah	Does the firm have different centres for services (or central service centes)?	Yes	No	$\oplus$	$\odot$			
Review & Publish	How many offices or locations does the firm have?			$\oplus$	$\odot$			
Monitor Reports	Are these offices or locations all within the same region?	Yes	No	$\oplus$	$\oslash$			
Monitoring activities	In how many provinces (or other regional divisiond) is the client work performed ? To consider if the firm provides services to clients quite far from their offices geographically.			$\oplus$	Ø			
	Do any staff work remotely (excluding work at client premises)?	Yes	Removed Signoff					
	Number of partners (or profit sharing directors)					*		