

Questionnaire - Background Information

Responding to the series of questions below will provide insight into, and greater understanding of, an organisation's history and current operating environment. This information, together with self-assessments undertaken using the maturity model, will inform discussions and ideas for ongoing organisational development.

Questionnaire Form

The responses should provide such information as necessary to provide a reader with an understanding of the organisation and its roles and responsibilities in the accountancy profession of the country concerned.

IFAC member organisations will have some of this information readily available as it aligns with parts of the compliance-program submission requirements.

The Organisation – Background, Roles and Responsibilities		
1. Country Profile	Year of information	
	Country Population	
	Country's GDP per capita (US\$)	
	Estimated number of accountants in the country	
2. PAO Profile	Name	
	Year established	
	Board/Council – nature & size	
	Number of Employees	
3. Membership Figures	Year of information	3.1 Gender
	Annual Fees per Full Member (US\$)	Males
		Females
		Total
	3.2 Membership Category	3.3 Employment Sector
	Qualified (e.g. Chartered, Certified)	Public Practice
	Accounting Technicians	Business & Industry
	Book-keepers	Public Sector
	Students and Associates	Academia
	Non-Practicing	Students
	Others	Retired
		Others
Total	Total	

The Organisation – Background, Roles and Responsibilities	
4. Legal Framework	Describe how the organisation is constituted, e.g., by legislative act, commercial code, voluntary effort or other means?
5. Standard Setting	Describe any standards the PAO is responsible for setting
	Describe any standards other bodies are responsible for setting
6. Education	Describe any minimum requirements to become a member
	Is there a professional program and examination?
	Describe the roles of the PAO and any other involved bodies
7. Licensing	Describe any licenses needed by members to operate
	Is the PAO responsible?
	If not, who is responsible?
	What are the initial licensing requirements?
	What are the ongoing licensing requirements?
	Describe the monitoring and oversight
8. Quality Assurance for Public Practice	Is the PAO responsible?
	If not, who is responsible?
	Describe the nature of the program in place
9. Oversight	Do any oversight bodies exist? If so, who are they and what do they oversee?
	Is the PAO accountable to another entity?
10. Other Matters	Are there any other relevant matters that should be provided to describe the organisation's roles, background and responsibilities?