***Appendix B***

**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$) | | |  | | | | |
| Estimated number of accountants in the country | | | | |  | | |
| 1. **PAO Profile** | Name | |  | | | | | |
| Year established | |  | | | | | |
| Board/Council – nature & size | |  | | | | | |
| Number of Employees | |  | | | | | |
| 1. **Membership Figures** | Year of information |  | | | **3.1 Gender** | | | |
| Annual Fees per Full Member (US$) | | | | 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 | | |  |
| 1. **Legal Framework** | Describe how the organisation is constituted, e.g., by legislative act, commercial code, voluntary effort or other means? | | | | | | | |
| 1. **Standard Setting** | Describe any standards the PAO is responsible for setting | | | | | | | |
| Describe any standards other bodies are responsible for setting | | | | | | | |
| 1. **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 | | | | | | | |
| 1. **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 | | | | | | | |
| 1. **Quality Assurance for Public Practice** | Is the PAO responsible? | | | | | | | |
| If not, who is responsible? | | | | | | | |
| Describe the nature of the program in place | | | | | | | |
| 1. **Oversight** | Do any oversight bodies exist? If so, who are they and what do they oversee? | | | | | | | |
| Is the PAO accountable to another entity? | | | | | | | |
| 1. **Other Matters** | Are there any other relevant matters that should be provided to describe the organisation’s roles, background and responsibilities? | | | | | | | |