

Compliance Questionnaire - Accountants

Part A - General Information

A4 Is your organization a fully owned subsidiary of any other entity subject to the *Proceeds of Crime (Money Laundering) and Terrorist Financing Act* and Regulations? If so, what is the name and address of the parent organization? Yes No

A5 Does your organization own any other entities that are subject to the *Proceeds of Crime (Money Laundering) and Terrorist Financing Act* and Regulations? If so, what are the names and addresses of these entities? If there is not enough room here, attach a separate sheet to provide all the relevant information. Make sure to indicate that this information belongs in answer A5. Yes No

A6 Does your organization, have an office outside of Canada? Yes No

A7 If you answered yes to question A6, list in which countries? If there is not enough room here, attach a separate sheet to provide all the relevant information. Make sure to indicate that this information belongs in answer A7.

A8 Indicate the number of professional accounting members in your (check the appropriate box) organization.

Number

- CA _____
- CGA _____
- CMA _____
- Other _____

(If other, please describe. _____)

A9 In which provincial/territorial accounting association(s) are you or your organization registered? (Check all that apply)

- CA CMA
- CGA Other
- (If other, please describe. _____)

A10 In which sector of the profession do you or your organization operate? (Check all that apply)

- Public practice Financial Institutions
- Private sector Other
- Government (If other, please describe. _____)

A11 What is your or your organization's primary bank / credit union / caisse populaire / trust company? (Please provide name and address)

A12 What is your or your organization's secondary bank / credit union / caisse populaire / trust company? (Please provide name and address)

Compliance Questionnaire - Accountants

Part A - General Information

A13 Are you or your organization engaged in any other activities subject to *the Proceeds of Crime (Money Laundering) and Terrorist Financing Act* and Regulations? (eg. foreign exchange, funds transfer, real estate, etc.). If so, please list. Yes No

A14 Indicate in what type of business you or your organization operates and the approximate annual % of activity (gross revenue) it represents. (Check all that apply)

	<u>Annual %</u>
<input type="checkbox"/> External audit/review/compilation	_____
<input type="checkbox"/> Accounting and bookkeeping	_____
<input type="checkbox"/> Management/administration	_____
<input type="checkbox"/> Bankruptcy/receiverships	_____
<input type="checkbox"/> Tax services/consultant	_____
<input type="checkbox"/> Financial planning	_____
<input type="checkbox"/> Compliance review	_____
<input type="checkbox"/> Forensic accounting	_____
<input type="checkbox"/> Computer consulting	_____
<input type="checkbox"/> Other (If other, please describe. _____)	_____
Total	100%

A15 What is your or your organization's approximate annual volume of business in \$ (in relation to the activities described in question A14)?

\$ _____

A16 Have you or your organization been subject to an anti-money laundering compliance review by your professional association since June 12, 2002? Yes No

Compliance Questionnaire - Accountants

Part B - Compliance Regime

B1 Have you or your organization fully implemented a compliance regime in your organization? Refer to FINTRAC's website Guideline 4 at http://www.fintrac.gc.ca/publications/guide/Guide4/4_e.asp Yes No

B2 If you answered no to question B1, at what stage of implementation is your or your organization's compliance regime? If there is not enough room below, attach a separate sheet to provide all the relevant information. Make sure to indicate that this information belongs in answer B2.

B3 Has a compliance officer been appointed to meet your or your organization's reporting, record keeping and client identification obligations? Yes No

B4 If you answered yes to question B3, please provide the name of the compliance officer.

B5 Does your compliance officer report directly to senior management of the organization? (Senior management could be the owner or chief operating officer of the business, any senior executive or any member of senior management or the board of directors) Yes No

B6 How do you or your organization keep up with any changes in reporting, record keeping or client identification obligations?

Media (newspaper, television, etc.) Seminars, training or conferences

Other web sites FINTRAC's Web site

Other

(If other, please describe. _____)

B7 Have you consulted the FINTRAC guidelines? Yes No

B8 If you answered yes to question B7, do you find them useful? Yes No

B9 Do you have any suggestions for improving the guidelines?

Compliance Questionnaire - Accountants

Part C - Compliance Policies and Procedures

- C1 Do you or your organization have policies and procedures to ensure your reporting, record keeping and client identification requirements are being met? Yes No
- C2 Are these policies and procedures in writing?
If no, please describe.
- _____
- _____
- _____
- _____
- C3 Within the last twelve months, have you or your organization conducted financial transactions with individuals or entities based in any of the countries on the Financial Action Task Force (FATF) List of Non-Cooperative Countries or Territories? For information about this list, please refer to FINTRAC's advisories at http://www.fintrac.gc.ca/publications/avs/advisory_e.asp Yes No
- C4 If you answered yes, which countries were involved and approximately how many transactions were conducted? If there is not enough room below, attach a separate sheet to provide all the relevant information. Make sure to indicate that this information belongs in answer C4.
- _____
- _____
- _____
- C5 Does your organization cross-reference the names of clients with any anti-terrorism lists of names published by the Canadian government? For more information about these, please refer to the List of Names Subject to the *Regulations Establishing a List of Entities* made under subsection 83.05(1) of the *Criminal Code* or the *United Nations Suppression of Terrorism Regulations* provided by the Office of the Superintendent of Financial Institutions at <http://www.osfi-bsif.gc.ca>. Yes No

Part D - Review of Compliance Policies and Procedures

- D1 Have you or your organization implemented a process for reviewing your or your organization's compliance policies and procedures to determine their effectiveness? Yes No
- D2 Has such a review already been conducted for yourself or your organization? Yes No
- D3 If you answered yes to question D2, how often do you or your organization conduct a review?
 More than once a year Once a year Less than once a year
- D4 If you answered yes to question D2, the review was conducted by: (Check all that apply)
 Compliance officer Internal Auditor Other
 Consultant External Auditor (If other, please describe. _____)
- D5 If you answered yes to question D2, when was the review completed?
DD MM YYYY
- D6 Are the results of the review documented? Yes No

Compliance Questionnaire - Accountants

Part E - Ongoing Compliance Training

E1 Do you or your organization provide training regarding your reporting, record keeping and client identification obligations? Yes No

E2 If you answered yes to question E1, describe how the training is delivered. Include information about the mode and frequency of delivery as well as a general description of who is required to take the training. If there is not enough room below, attach a separate sheet to provide all the relevant information. Make sure to indicate that this information belongs in answer E2.

Mode of training (Check all that apply)

- In a classroom with trainer/seminar
- Self-directed
- Computer-based
- Other (eg. Professional Association)
(If other, specify. _____)

Frequency of training

- Yearly
- More often than yearly (eg. quarterly, etc.)
- When new staff is hired
- In special circumstances
(Specify circumstances _____):
- Other
(If other, specify. _____):

Who receives training (Check all that apply)

- Only those in contact with clients
- All staff
- Back office staff
- Managers
- Corporate security
- Other
(If other, specify. _____)

Type of material (Check all that apply)

- Handouts
- Test administered with pass/fail mark
- Presentation or group discussion
- Other
(If other, specify. _____)