

Part A ·	- General Information	age of preference/Langue préférée			
	Date questionnaire was completed:	DD MM YYYY			
	Your name and address (if operating as a sol practitioner):	e			
	OR				
	Organization's legal name and operating name (if it differs) and head office address (if you are answering as a partner, administrator or employee):				
	Please indicate the type of premises for the above address	Commercial / Retail Residential / Dwelling House			
	Name and title of individual completing questionnaire:				
	Contact information:				
	Business telephone:				
	Business fax:	-			
	E-mail:				
A1	A1 Since June 12, 2002 and at any moment, have you (operating as a sole practitioner) or your organization (for which you are a partner, administrator or employee) engaged in ¹ or given instructions ² , in respect to any of the following activities carried on behalf of another person or entity (other than your employer):				
	Receiving or paying funds ³				
	Purchasing or selling securities, real property,	business assets or entities			
	Transferring funds or securities by any means	i de la constante de			
H	If none of the above were checked, please do not complete the questionnaire and return it to FINTRAC.				
		titioner, please proceed to question A9, otherwise tinue to question A2.			
A2	Does your organization operate in any other I	ocation?			
A3	If you answered yes to question A2, indicate to room below, attach a separate sheet to provide all the re information belongs in answer A3.	the name and address.If there is not enough			

¹ Engaged in means to carry out the described activities. However, this does not mean that a formal engagement letter needs to be drawn, or fees charged to be "engaged in" one of those activities. If an accountant carries out the activities, he/she is covered.

² *Given instructions* means to provide specific direction (i.e., direct XX dollars to account number XXX in the Country Y, etc.). Giving *advice* is not considered to be equivalent to giving instructions.

³ Receiving or paying any funds on behalf of a client means an accountant is covered. One common example would include a firm or accountant receiving funds in trust to pay bills on behalf of a client.

Part A - General Information

A4	Is your organization a fully owned subsidiary of any other entity subject to the <i>Proceeds of Crime (Money Laundering) and Terrorist Financing Act</i> 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 <i>Proceeds of Crime (Money Laundering) and Terrorist Financing Act</i> 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) org Number CA CGA CGA CMA CMA	 janization.		
	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)			

Part A - General Information

	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>			
Ľ	External audit/review/compilation				
[Accounting and bookkeeping				
C	Management/administration				
	Bankruptcy/receiverships				
	Tax services/consultant				
[Financial planning				
[Compliance review				
[Forensic accounting				
	Computer consulting				
	Other				
-	(If other, please describe)	100%			
		10070			
١	What is your or your organization's approximate annual volume of business in \$ (in relation to the activities				
c	described in question A14)?				

Accountants Compliance Questionnaire (06/05)

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/Guide/4/4_e.asp		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)		No
B6	How do you or your organization keep up with any changes in reporting, record keeping of obligations? Media (newspaper, television, etc.) Seminars, training or conferences Other web sites FINTRAC's Web site Other Other	or client iden	ification
	(If other, please describe)		
B7	Have you consulted the FINTRAC guidelines?	Yes	No No
B8	If you answered yes to question B7, do you find them useful?		No No
B9	Do you have any suggestions for improving the guidelines?		
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Accountants Compliance Questionnaire (06/05)

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 No
C2	Are these policies and procedures in writing? If no, please describe.	Yes	No No
СЗ	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 transaction. If there is not enough room below, attach a separate sheet to provide all the relevant information. Make sure to involve 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 <i>Regulations Establishing a List of Entities</i> made under subsection 83.05(1) of the <i>Criminal Code</i> or the <i>United Nations Suppression of Terrorism Regulations</i> 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 or your or ganization's compliance policies and procedures to determine their effectiveness?	Yes	No No
D2	Has such a review already been conducted for yourself or your organization?	Yes	No No
D3	If you answered yes to question D2, how often do you or your organization conduct a rev	iew?	
	More than once a year Once a year	than once a year	
D4	If you answered yes to question D2, the review was conducted by: (Check all that apply)		
	Compliance officer		
	Consultant External Auditor (If other, please describe.)
D5	If you answered yes to question D2, when was the review completed?	MM	YYYY
D6	Are the results of the review documented?	Yes	No No

Part E - Ongoing Compliance Training

E1	Do you or your organization provide training regarding your reporting, record Ves No keeping and client identification obligations?		
E2	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)	Frequency of training	
	In a classroom with trainer/seminar	Yearly	
	Self-directed	More often than yearly (eg. quarterly, etc.)	
	Computer-based	When new staff is hired	
	Other (eg. Professional Association)	In special circumstances	
	(If other, specify.	(Specify circumstances):	
		Other	
		(If other, specify):	
	Who receives training (Check all that apply) Only those in contact with clients All staff	Type of material (Check all that apply)	
	Back office staff	Test administered with pass/fail mark	
	Managers	Presentation or group discussion	
	Corporate security		
	Other	U Other	
	(If other, specify.	(If other, specify)	

Accountants Compliance Questionnaire (06/05)