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| ab   |  | | --- | |  | | memo-pad  **M A Group** - Management and Accounting Professional |
|  | Annex C (Information and Documents required for Audit Service) |
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|  | |  |  |  | | --- | --- | --- | | Items | Description | Remarks | | Company Name in English | [English company name] |  | | Company Name in Chinese | [Chinese company name] |  | | Jurisdiction | [Jurisdiction] |  | | Certificate of Incorporation no. | [Certificate of Incorporation no,] | For existing company | | Business Registration Certificate | [Business Registration Certificate] | For existing company | | Date of Incorporation | [Date of Incorporation] | For existing company | | Nature of Business | [Nature of Business] | Not more than 35 words | |

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| --- | --- | --- |
|  | Required 1st audit service | Please complete Part A |
|  | Changed of auditor | Please complete Part B |

Part A

Required 1st Audit service

In general, the Inland Revenue Department will issue the 1st Profits Tax Return on/before the 18th month since incorporation. The Company is requested to complete and submit the 1st profits tax return with **audit reports**, **tax computation** within 3 months against the issue date of the 1st profits tax return.

However, the deadline for submission of 1st profits tax return together with audit report will vary from choosing the different fiscal year end by each different company.

Hereunder is the proposed deadline for Inland Revenue Department (IRD) and our internal deadline

|  |  |  |
| --- | --- | --- |
| Fiscal year ended | IRD Deadline for submission of profits tax return | Our Deadline for accounting and audit works |
| 30th June, 30th Sep | Next 4th May | On/before 31st December of the same year |
| 31st Dec | Next 15th August | On/before 31st March of the following year |
| 31st Mar | Coming 15th November | On/before 30th June of the same year |

Please complete the form

|  |  |  |
| --- | --- | --- |
|  | If the company is incorporated within 18 months  Please advise:  the Date of Incorporation:  [Date of Incorporation] | We will provide the audit service for the period from Date of Incorporation  to 31 March or  to 30 June or  to 30 September or  to 31 December    We will advise you the appropriated date of fiscal year end |
|  | If the company is incorporated more than 18 months  Please advise:  The Date of 1st business transaction  [Date of 1st business transaction] | We will provide the audit service for the period from the date of 1st business transaction  to 31 March or  to 30 June or  to 30 September or  to 31 December  We will advise you the appropriated date of fiscal year end |
|  | Any outstanding profits tax return to be completed and filed? | Yes or  No  If choose yes, then please advise:   1. For which fiscal year end? [Date of fiscal year end] 2. Date of Issue: [Date of issue] 3. Deadline: [Date of deadline] |

**Prior to provision of audit service to the specific fiscal year end, our client should provide the following documents:-**

1. The income statements
2. The balance sheet
3. The trial balance
4. The general ledger
5. The breakdown of some ledgers, such as accounts receivable, accounts payable, sales deposit, purchase deposit, prepayment, accrual etc.
6. The supporting documents/vouchers in connection with the general ledgers
7. The bank statements

If the accounting service is provided by us, then we will complete the above documents on behalf of our clients and forward the final accounts to our audit division, independent auditor (our associate partner) for conducting statutory audit.

Our audit fee:-

In general, the audit fee is based on the time consumption and the complexity of the case, the availability of getting all the required documents and information. We will quote the audit fee when we receive more information from our client.

Part B

Changed of auditor

Please provide the following information:

|  |  |  |
| --- | --- | --- |
| item | Description | Please advise |
| 1 | Name of previous audit firm | [Name of your previous audit firm] |
| 2 | Date of fiscal year end | [Date of fiscal year end] |
| 3 | Any outstanding profits tax return to be completed and filed? | Yes or  No  If choose yes, then please advise:   1. For which fiscal year end? [Date of fiscal year end]   2. Date of Issue: [Date of issue]   1. Deadline: [Date of deadline] |

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Documents required for changing the auditor

1. The latest Trial Balance, Balance Sheet, Income Statements. Those closing balance must conform to the figures of the latest audit reports.
2. The breakdown of each accounts receivable, accounts payable, accrual, prepayment, sales deposit, purchase deposit, rental deposit etc.
3. The latest audit report, the tax computation, supporting schedule for tax computation

Plus: audit service of the specific fiscal year end

1. The income statements
2. The balance sheet
3. The trial balance
4. The general ledger
5. The breakdown of some ledgers, such as accounts receivable, accounts payable, sales deposit, purchase deposit, prepayment, accrual etc.
6. The supporting documents/vouchers in connection with the general ledgers
7. The bank statements

If the accounting service is provided by us, then we will complete the above documents (4) to (10) on behalf of our clients and forward the final accounts to our audit division, independent auditor (our associate partner) for conducting statutory audit.

Our audit fee:-

In general, the audit fee is based on the time consumption, the turnover, the complexity of the case, the availability of getting all the required documents and information. We will quote the audit fee when we receive more information from our client.