

(Revision 2015)

8. Audit Firm Profile and Details

Name of Audit Firm.....

For the year ending.....

This Audit Firm Profile and Details is made under the *Notification of the Office of the Securities and Exchange Commission on Approval of Auditors*, which requires that the auditors who are approved by the Office of the Securities and Exchange Commission (“SEC Office”) prepare and submit the Audit Firm Profile and Details of the Audit Firms to which auditors are affiliated with the SEC Office.

(UNOFFICIAL TRANSLATION)

(Revision 2015)

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1. Audit Firm Profile

Name:Juristic Person Registration No.....
 head office located at.....
 telephone:....., facsimile:, Website /home page:,
 e-mail: address....., branch office located at (if any),
 telephone: , facsimile:.....

If the Audit Firm does not incorporate and not operate as a sole entity, please specify the name and address of its network firm.

.....

As at (the last day of the pervious accounting period)....., the Audit Firm has the total ofemployees, comprising of the employees who provide auditing services of, as detailed as follows:

Position *	Responsibilities **	No. of Persons	Experience in Auditing (year) ***	Average Experience ****	Employee Turnover (%) *****
Partner					
Senior manager					
Manager					
Senior					
Junior					
Expert in.....					
Expert in.....					
Total					

- * The Audit Firm may adjust the details of its position structure by identifying each sublevel of position (if any).
- ** Specify the scope and description of delegated responsibilities of each position (job description).
- *** The number of experience years may be indicated in periods of time.
- **** For example, the Audit Firm has 3 partners with the experience of 20 years, 25 years, and 17 years, respectively. The average experience is therefore $(20+25+17) / 3 = 20.67$ years.
- ***** The number of resigning employees during the period / [(the number of employees at the beginning of the period + the number of employees at the end of the period)/2]

Position	Names – Last Names
Leader of Audit Firm	1.
Persons with the highest responsibility in quality control system	1.
	2.

Details of other auditors approved by the SEC Office of.....persons.

Names and Last names	CPA License No.	Position	Approval Period
1.			
2.			
3.			

(Additional details can be submitted as attachments.)

Details of the partners or equivalent in the Audit Firm, a total of persons

Names and Last names	Education al Qualificati on	Registration No.		Performing audit		Experience in Auditing (year)	Spouse/ workplace	Children	
		CPA License	Federation of Accounting Professions Membership	Full-time	Non-full-time			Names and Last names /workplace	Age (years)
1.								1.	
								2.	
								3.	
2.								1.	
								2.	
								3.	
3.								1.	
								2.	
								3.	

(Additional details can be submitted as attachments)

Details of other Certified Public Accountants in the Audit Firm who work on a full-time basis,
a total ofpersons

Names and Last names	CPA License No.	Position	Educational Qualification	Experience in Auditing (years)
1.				
2.				
3.				
4.				

(Additional details can be submitted as attachments)

Details of assistant auditors who assist the audit engagement of the Audit Firm, a total of
.....persons

Names and Last names	Position	Educational Qualification	Experience in Auditing (years)
1.			
2.			
3.			

(Additional details can be submitted as attachments)

2. Network firms¹ of the Audit Firm and the related parties of the Audit Firm² (if any)

(a) Illustrate the relationship structure of the Audit Firm³ with the network firms of the Audit Firm and the related parties of the Audit Firm by specifying the names of the parties, the countries of business operations, the natures of business operations or services, and the description of relationship or connection, e.g., shareholders, entities whose shares are held, common shareholders, common directors, using the same trademarks, or sharing employees, etc. In case of shareholding between the audit firm and any of the network firms, please specify the shareholding proportion.

(b) Please specify the persons who have the rights over the trademarks that are used in the business operations (if any).

¹ The term “Network Firm” in this document has the same meaning as defined in the Code of Ethics for Professional Accountants which refers to businesses affiliated to Audit Firm that (a) have the intention to cooperate and (b) have a clear objective to share profits and costs and proportionate ownership, control or management power, have commons quality control system, business strategies, shared names or shared significant professional resources.

² The related parties or businesses shall have the meaning as defined in the International Accounting Standard 24: Related Party Disclosures.

³ Please provide the information of the ultimate shareholder of the Audit Firm. If the major shareholder of the Audit Firm is a company, please specify the major shareholder of that company in order that the SEC Office will have the information of the natural person who is the ultimate shareholder of the business.

(c) Please specify the related parties of the Audit Firm.

	Name of Companies/Persons	Business	Relationship
1
2
3

(Additional details can be submitted as attachments)

3. Internal Management of the Audit Firm

Illustrate the management structure or function segregation, the names of directors, executives, or partners responsible for each function, as well as the names of the members of each committee (if any) and its responsibilities.

4. Inspection results on the quality control system (if any)

In the case that an internal department of the audit firm, an independent agency, or a network firm have conducted the inspections on the quality control system in the last three years, specify such the department or agency, the period of inspection, scope of inspection, summary of the inspection results on the quality control system, especially the risks associated with the non-compliance with the policies, procedures, standards on auditing, the Code of Ethics for Professional Accountants, and the issuance of improper auditor’s reports, as well as countermeasures for mitigating such risks.

4.1 Inspection results on the quality control system by the Audit Firm (internal monitoring)

(1) Name of inspecting unit.....

(2) Period of inspection.....

(3) Scope of inspection

(3.1) Audit engagements level.....

(Please specify the names of the engagement and the relevant accounting periods, the names of auditors responsible for such engagements, and brief results on each audit engagement inspection.)

(3.2) Audit Firm level.....

(Please specify the inspected ISQC.)

(4) Summary of inspection results.....

(Please specify risks associated with the non-compliance of the policies, procedures, standards on auditing, the Code of Ethics for Professional Accountants, and the issuance of improper auditor’s reports, as well as countermeasures for mitigating such risks).

4.2 Inspection results on the quality control system by the network firm

- (1) Name of the inspecting unit.....
- (2) Period of inspection.....
- (3) Scope of inspection
 - (3.1) Audit engagements level
(Please specify the names of the engagement and the relevant accounting periods, the names of auditors responsible for such engagements, and brief results on each audit engagement inspection.)
 - (3.2) Audit Firm level.....
(Please specify the inspected ISQC elements.)
- (4) Summary of inspection results
(Please specify risks associated with the non-compliance of the policies, procedures, standards on auditing, the Code of Ethics for Professional Accountants, and the issuance of improper auditor's reports, as well as countermeasures for mitigating such risks.)

4.3 Inspection results on the quality control system by the Federation of Accounting Professions

- (1) Name of inspecting unit.....
- (2) Period of inspection.....
- (3) Scope of inspection
 - (3.1) Audit engagements level
(Please specify the names of the engagement and the relevant accounting periods, the names of auditors responsible for such engagements, and brief results on each audit engagement inspection).
 - (3.2) Audit Firm level.....
(Please specify the inspected ISQC elements).
- (4) Summary of inspection results
(Please specify risks associated with the non-compliance of the policies, procedures, standards on auditing, the Code of Ethics for Professional Accountants, and the issuance of improper auditor's reports, as well as countermeasures for mitigating such risks).

4.4 Inspection results on the quality control system by other agencies (if any)

- (1) Name of inspecting unit.....
- (2) Period of inspection.....
- (3) Scope of inspection
 - (3.1) Audit engagements level

(Please specify the names of the engagement and the relevant accounting periods, the names of auditors responsible for such engagements, and brief results on each audit engagement inspection.)

(3.2) Audit Firm level

(Please specify the inspected ISQC elements.)

(4) Summary of inspection results.....

(Please specify risks associated with the non-compliance of the policies, procedures, standards on auditing, the Code of Ethics for Professional Accountants, and the issuance of improper auditor's reports, as well as countermeasures for mitigating such risks.)

5. Opinions of the executives on the audit quality control in the previous accounting period

Please specify the names of the executive(s) responsible for the audit quality control in the previous accounting period, together with their opinion on the effectiveness of the audit quality control, the independence in audit engagement acceptance, the engagement performance in compliance with the standards on auditing and the Code of Ethics for Professional Accountants, as well as the relevant laws and regulations and issues for improvement (if any).

6. List of audit engagement clients in the previous accounting period and the associated fee

For the purpose of conducting audit quality control system inspection, the Audit Firm is requested to disclose to the names of its audit engagement clients in the last accounting period, particularly:

A. The businesses fall under Clause 3 of the *Notification of the Office of the Securities and Exchange Commission on Approval of Auditors in the Capital Market*

B. The subsidiaries, associates, or joint ventures of the businesses in Clause 3, as well as the contract values or audit fee, and the non-audit service fee received or accepted from each client thereof (on the accrual basis) for the year ending (the last day of the pervious accounting period)....., the details of which shall be presented as follows:

Client Name	Industry Section	Names of auditors		Audit firm				Network firm			
		Signing on auditor's report	Engagement quality control	Audit fee	Non-audit service fee	Details on the scope of non-audit service	Total	Audit fee	Non-audit service fee	Details on the scope of non-audit service	Total
1.											
2.											
3.											
Total											

(Additional details can be submitted as attachments)

In addition, for the year ending the same date, the Audit Firm earns income from other clients other than the listed above and receives the non-audit services fee representing percent of the total revenue from the other clients thereof.

7. Safeguards against independence impairment of the partners in the Audit Firm

Please explain the safeguard against independence impairment of the partners in the Audit Firm and the scheme or criteria in setting up the remuneration to the partners in the Audit Firm in the previous accounting period ensuring that the independence of the auditors shall not be impaired, and the audit quality shall not be compromised.

8. Details of the Quality Control System of the Audit Firm

For the SEC Office's consideration regarding the policies and procedures on the audit quality control of the Audit Firm, the Audit Firm is requested to provide a clear and concise details of the policies and procedures on the audit quality control, in the manner according to the elements in TSQC 1, as follows:

- (1) Leadership Responsibilities for Quality within the Firm
- (2) Relevant Ethical Requirements
- (3) Acceptance and Continuance of the Client Relationship and Specific Engagements
- (4) Human Resources
- (5) Engagements Performance
- (6) Monitoring

9. Audit Quality Indicators (“AQIs”)

(1) The actual hours spent in reviewing and auditing the financial statements of listed companies and their subsidiaries for the previous accounting period, on a quarterly basis and the year-end period, categorizing as: the auditors giving opinion on the financial statements (signing partners), the auditors responsible for the audit engagement (engagement partners), the engagement quality control reviewer (EQCR), the audit manager, and the assistant auditors (staff), as follows:

Client	Chargeable hours																							
	First Quarter						Second Quarter						Third Quarter						Year-end					
	SP	EQCR	EP	Mgr.	Staff	Total	SP	EQCR	EP	Mgr.	Staff	Total	SP	EQCR	EP	Mgr.	Staff	Total	SP	EQCR	EP	Mgr.	Staff	Total
1																								
2																								

(2) The number of professional development hours of each level

Positions	Minimum Hours	Average Actual Hours
Partner		
Director		
Senior Manager		
Manager		
Senior		
Junior		