

Agenda Item 10 (a) – DRAFT APESB Survey Questions on Non-Assurance Services

This survey's questions focus on the provision of non-assurance services to Public Interest Entity (PIE) audit clients.

1. Which of the following represents your current role?
 - Academic
 - Auditor – Big Six
 - Auditor – Mid-tier
 - Auditor - SMP
 - Member in Public Practice (apart from Auditors)
 - Member in Business
 - Director/Those Charged with Governance
 - Executive Management (e.g., CEO, CFO)
 - Investor/shareholder
 - Lawyer/solicitor
 - Professional Body/Association
 - Public Sector Organisation/Employee
 - Regulator
 - Standard Setter

2. (a) Is the independence of an auditor impacted if the auditor provides other services to PIE audit clients in addition to the audit service?
 - Yes
 - No
 - Maybe
 - Not sure

(b) If you answered yes or maybe to question 2 (a), what is the impact on an auditor's independence?

3. What is the effect on your trust in the financial statements when the audit firm provides the following services to the audit client?
 - Accounting and bookkeeping services
 - Valuation Services
 - Tax services or recommending transactions where a significant purpose is tax avoidance that is likely to prevail under applicable tax law or regulation
 - Tax return preparation
 - Tax calculations for the purpose of preparing accounting entries
 - Tax advisory and tax planning services
 - Tax services involving valuations
 - Assistance in the resolution of tax disputes
 - Acting as an advocate for a client in the resolution of tax disputes before a tribunal or court
 - Internal audit services
 - Designing or implementing information technology systems
 - Litigation support services

- Acting as an expert witness
- Legal advice
- Serving as general counsel
- Act in an advocacy role resolving a dispute or litigation before a tribunal or court
- Negotiating for a client as part of recruiting services
- Recruiting services for positions as director, officer or senior management
- Promoting, dealing in, or underwriting a client's shares, debt or other financial instruments
- Corporate finance services

The options for the effect are:

- High negative effect
- Moderate negative effect
- Low negative effect
- No negative effect
- I am not familiar with this service

4. If an advocacy threat is created when a firm is providing a tax planning or advisory service to a PIE audit client, does this impact the trust you have in the financial statements or the auditor's independence?

- Yes
- No
- Maybe
- Not sure

(b) If you answered yes or maybe to question 4(a), what is the impact on an auditor's independence?

5. If you are an executive, director or investor of a PIE audit client, do you have any other comments about the audit firm's provision of other services and its impact on your trust in the auditor's independence?

6. If you are an auditor of PIEs, do you have any other comments about the benefit of providing other services to PIE audit clients and its impact on your ability to deliver the audit service?