



## Practice Inspection Program

### Student Training Questionnaire

The student training questionnaire should be completed by all firms approved to train students **regardless of whether any students are employed at the time of the inspection.**

	Yes	No
1. Do you keep time records of the work done by your staff: <ul style="list-style-type: none"> <li>• showing time spent by each student for each client's account?</li> <li>• indicating the type of work done by each student (this includes auditing, accounting, taxation, etc...)?</li> <li>• accounting for non-chargeable time (i.e., education, vacation, sick leave, etc.)?</li> </ul>		
2. With regard to the CICA Handbook and the ICAM Member's handbook, what methods do you employ to make your students familiar with their requirements?		
3. How do you ensure that your students are adequately supervised?		
4. What steps do you take to ensure that your students receive experience in a variety of types of accounts?		
5. How do you ensure that students' competency development is reviewed and discussed?		

6. Please complete the following summary of your chargeable audit and review hours, with specific details for the five largest clients of each type. Please do not refer to clients by name.

Audit Clients		Review Clients	
Type of Business	Chargeable Hours	Type of Business	Chargeable Hours
1.		1.	
2.		2.	
3.		3.	
4.		4.	
5.		5.	
Other Audit: Chargeable Hours		Other Review: Chargeable Hours	
<b>Total Annual Audit Hours:</b>		<b>Total Annual Review Hours:</b>	



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7. How do you ensure that your students receive exposure at the practical level to matters such as staff planning, budgeting, billing and collection activities and the recruitment, training and supervision of students and technicians?

8. What other methods are employed to assist your students with their professional training?

9. Please complete the analysis below, as follows:

- The schedule should report information for the last complete year of the firm. This can be either the last fiscal year, or the past 12 months. Please indicate.
- Total chargeable hours of the practice, including all other staff and partners, should be shown. **This area should be completed even if there are no Institute students presently employed.**
- When two or more offices have a shared approval for student training, the form should include the hours for **all offices** included in the shared approval.

Schedule "A"						
Analysis of Time for the 12 Months Ended: _____						
Chargeable Hours						
	Audit	Review	Other Assurance	Tax	Elective (Including Compilation)	Total
<b>Total Chargeable Hours of Practice</b>						