

Project: IFAC COMPLIANCE PART 2
 Questionnaire: IFAC - Statistics Update and Compliance Program Questionnaires
 Report: **Answer set report (All SMO's)**
 Report date: 7/30/2010

 Answer Set: **RUSSIA - Russian Collegium of Auditors**

Number	Question Title/Text/Help text	Answer	Comments
IFAC Part 2 SMO Self-Assessment			
1.	SMO 1		
1.1.	Quality Assurance Program		
1.1.1.	<i>Quality Assurance Review Program</i> In your jurisdiction is there a mandatory quality assurance review program in place for members of your organization performing audits of financial statements of listed companies?	1 <input checked="" type="radio"/> Yes	In the previous version of the Russian legislation on auditing (law "On auditing activity" #119) QA was conducted by MF RF on the yearly basis in accordance with Rules of QA control. And as a result every year the QA review was published on the web-site of MF RF. At the moment new legislation on auditing activity acts in the Russian Federation from the beginning of the year 2009. According to the new law "On auditing activity" #307, QA will be conducted by SROs in accordance with

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		2○ No	Federal audit standards and bylaws of SROs named “Rules of QA control over members of SROs”.
1.2.	Responsibility for Quality Assurance - Overview	1ⓐ Yes - for all audits of financial statements	Yes, our organization is responsible for monitoring the quality of the work of its members performing audits of financial statements - for all audits of financial statements. RCA has the Quality Control Committee, acting permanently.
1.2.1.	<i>Responsibility for Quality Assurance</i> Within your jurisdiction, is your organization responsible for monitoring the quality of the work of your members performing audits of financial statements? Select the answer option that is most appropriate.	2○ Yes - for all audits except those of listed entities 3○ Our organization shares responsibility for the quality assurance program with another body 4○ No, responsibility for quality assurance for all audits rests with another body 5○ Other (please describe) 6○ Not applicable - no members of our organization perform audits of listed entities	

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1.2.6.	<p><i>Quality Assurance (Member Body) All Audits - Scope</i></p> <p>What types of engagements are included in the scope of the quality assurance review program? Select all the answer options that are appropriate.</p>	<p>1 <input checked="" type="checkbox"/> Financial statement audit - listed entities (minimum requirement)</p> <p>2 <input checked="" type="checkbox"/> Financial statement audit - audit of other than listed entities</p> <p>3 <input type="checkbox"/> Other services (e.g., review, compilation)</p> <p>4 <input type="checkbox"/> Insolvency</p> <p>5 <input type="checkbox"/> Other (please specify)</p>	<p>In accordance with the new law "On auditing activity" #307 only audit and related services can be conducted by an audit organization.</p>
1.4.	Member - Benchmarking		
1.4.1.	Quality Control Standards and Guidance		
1.4.1.1.	<p><i>Quality Control Standards</i></p> <p>Has your organization established and published quality control standards requiring firms to implement a system of quality control in accordance with International Standard on Quality Control 1?</p>	<p>1 <input checked="" type="radio"/> Yes</p> <p>2 <input type="radio"/> No</p>	<p>In our organization there is a special program intended for establishing and publishing quality control standards requiring firms to implement a system of quality control in accordance with International Standard on QC 1 (Clarity).</p>
1.4.1.3.	<p><i>Quality Control Standards - Name</i></p> <p>State the name of the relevant quality control standards.</p>	<p>Russian audit standard #7 & Russian audit standard #34 (base on the old ISQC1), but according to</p>	

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		new legislation SROs can invent their own QC Systems which do not contradict acting legislation and bylaws.	
1.4.1.4.	<p><i>Other Quality Control Guidance</i> Has your organization established and published other quality control guidance to assist your members to understand the objectives of quality control and to implement and maintain appropriate systems of quality control?</p>	1 <input checked="" type="radio"/> Yes	<p>The RCA has set up a Committee on Quality Control, which conducts quality control reviews based on the RCA's Guidance for Quality Control (published on the web-site). The guidance was developed based on the Recommendations of the Russia's Audit Council. According to the new legislation QA is conducted jointly by the auditors SROs and MF RF, QC – by the members of the SROs.</p>
1.4.1.5.	<p><i>Other Quality Control Guidance - Name</i> State the name of the other quality control guidance.</p>	2 <input type="radio"/> No	<p>RCA's Guidance for QA; RCA designed QC program. All RCA's QC bylaws published on the web-site.</p>
1.4.2.	<p>Design of the Quality Assurance Review Program</p>		

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	<p>required by SMO1, to obtain reasonable assurance that:</p> <ul style="list-style-type: none"> - The partner is subject to an adequate system of quality control relating to audits of financial statements of listed entities (and of other entities or engagements that are included within the scope of the review). - The partner complies with that system. - The partner has adhered to professional standards and regulatory and legal requirements in performing audits of financial statements selected for review. <p>Does the quality assurance review program contain all three of these elements?</p>	2 <input type="radio"/> No	
1.4.2.5.	<p><i>Publication of Scope</i></p> <p>Does your organization publish a description of the scope and design of its quality assurance review program?</p>	1 <input checked="" type="radio"/> Yes	
1.4.2.7.	<p><i>Name of Documents</i></p> <p>Please name the published document(s) that describe the scope and design of the quality assurance review program.</p>	RCA's Guidance for QA;	RCA has been developing mandatory quality assurance (QA) review program for its members in line with the CNCC (French Institute) QA

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			program and the requirements of the Russian Law for five years now.
1.4.2.8.	<p><i>Location of Documents</i></p> <p>Please indicate where the document(s) that include details on the scope and design of the quality assurance program can be located (e.g., provide internet address or indicate that documents are available from your organization).</p>	<p>http://www.rkanp.ru/?id=2035&w=1210</p>	
1.4.3.	Review Cycle		
1.4.3.1.	<p><i>Selection Approach</i></p> <p>Please select the approach used to select subjects for quality assurance review. Select all the answer options that are appropriate.</p>	<p>1 <input checked="" type="checkbox"/> Cycle approach</p>	
		<p>2 <input type="checkbox"/> Risk-based approach</p>	
1.4.3.2.	<p><i>Cycle Approach - Firm</i></p> <p>As the audit firm is the subject of the review, please indicate the maximum number of years in the review cycle:</p>	<p>1 <input type="radio"/> 1 year</p>	<p>In conformity with new law “On auditing activity” #307 the cycle period will be 5 years from the very beginning of the year 2010. For the listed companies, the review cycle is every 3 years</p>
		<p>2 <input type="radio"/> 2 years</p>	
		<p>3 <input checked="" type="radio"/> 3 years</p>	
		<p>4 <input type="radio"/> 4 years</p>	

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		<input type="radio"/> 5 years <input type="radio"/> 6 or more years	
1.4.3.3.	<i>Cycle Approach - Partner</i> As the partner is the subject of the review, please indicate the maximum number of years in the review cycle:	<input type="radio"/> 1 year <input type="radio"/> 2 years <input checked="" type="radio"/> 3 years <input type="radio"/> 4 years <input type="radio"/> 5 years <input type="radio"/> 6 years <input type="radio"/> 7 years <input type="radio"/> 8 years <input type="radio"/> 9 or more years	
1.4.4.	Implementation of the Quality Assurance Program		
1.4.4.1.	<i>Date of Implementation</i> On what date did the quality assurance review program commence? (provide month/year)	12/1/2004	
1.4.4.2.	<i>Number of Reviews - 2005</i> How many quality assurance reviews were completed during the year ended December 31, 2005 (or other 12 month period ending in 2005)?	62	three-quarters of the year 2009, RCA has conducted 62 reviews for its members located in several regions of Russia.

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1.4.4.3.	<i>Number of Reviews - 2004</i> How many quality assurance reviews were completed during the year ended December 31, 2004 (or other 12 month period ending in 2004)?	117	The year 2008
1.4.4.4.	<i>Number of Reviews - 2003</i> How many quality assurance reviews were completed during the year ended December 31, 2003 (or other 12 month period ending in 2003)?	82	The year 2007
1.4.5.	Quality Assurance Review Team Procedures		
1.4.5.1.	<i>Publication of Review Guidelines</i> Does your organization publish guidelines for procedures to be followed by quality assurance review teams?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	http://www.rkanp.ru/files/Pravila_organizacii%20_i_osustvleniya_vneshnego_kontrolya.pdf
1.4.5.2.	<i>Name of Guidelines</i> State the name of the published document(s) that include the procedures required to be followed by quality assurance review teams.	RCA's Guidance for QA	
1.4.5.4.	<i>Location of Guidelines</i> How can the document(s) that include the procedures required to be followed by quality assurance review teams be located	http://www.rkanp.ru/files/Pravila_organizacii%20_i_osustvleniya_vneshnego_kontrolya.pdf	

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	(e.g., provide internet address or indicate that documents are available from your organization)?		
1.4.5.5.	<p data-bbox="353 427 636 454"><i>Content of Guidelines</i></p> <p data-bbox="353 464 882 564">SMO 1 requires that the procedures to be performed during the quality assurance review include:</p> <p data-bbox="353 612 882 751">a. An assessment of the system of quality control relating to audits of financial statements of listed entities (minimum requirement)</p> <p data-bbox="353 761 927 1082">b. Sufficient review of the quality control policies and procedures and reviews of engagement working papers to evaluate:</p> <ul style="list-style-type: none"> <li data-bbox="443 868 927 938">- The functioning of that system of quality control, and compliance with it; and <li data-bbox="443 948 927 1082">- The compliance with professional standards and regulatory and legal requirements in respect of audits of financial statements <p data-bbox="353 1091 882 1118">c. Review of engagement working papers</p> <p data-bbox="353 1128 792 1193">d. Specific requirements regarding documentation of the review</p> <p data-bbox="353 1241 927 1342">Does your quality assurance review program include requirements for all of these procedures?</p>	1 <input checked="" type="radio"/> Yes	
		2 <input type="radio"/> No	

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1.4.5.7.	<p><i>Review of Engagement Working Papers</i> SMO 1 requires procedures to be performed for the review of engagement working papers, including the evaluation of:</p> <ul style="list-style-type: none"> - The existence and effectiveness of the system of quality control implemented by the subject of the review; - Compliance with professional standards and regulatory and legal requirements in performing the engagement; - The sufficiency and appropriateness of evidence documented in the working papers; and - Whether the auditor's reports are appropriate in the circumstances. <p>Does your quality assurance review program include requirements for all of these procedures?</p>	1 <input checked="" type="radio"/> Yes	
		2 <input type="radio"/> No	
1.4.5.9.	<p><i>Documentation</i> Do the procedures to be performed by the quality assurance review team require documentation:</p> <ul style="list-style-type: none"> - of evidence supporting the quality assurance review report; and - that establishes that the quality assurance review was carried out in accordance with 	1 <input checked="" type="radio"/> Yes	

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	<p>the established guidelines.</p> <p>Are both of these requirements included in the quality assurance review program?</p>	2 <input type="radio"/> No	
1.4.6.	The Quality Assurance Review Team		
1.4.6.1.	<p><i>Skills and Competence</i></p> <p>Members of the quality assurance review team should have the necessary competencies to perform expected work. As required by SMO 1, these competencies should include:</p> <ul style="list-style-type: none"> - Appropriate professional education - Relevant professional experience - Specific training on performing quality assurance reviews <p>Does the quality assurance review program require members of the quality assurance review team to have all three of these competencies?</p>	1 <input checked="" type="radio"/> Yes	
1.4.6.3.	<p><i>Certification/Credentials</i></p> <p>Are members of the quality assurance review team required to possess certification or credentials issued by your organization to be eligible to serve as team members?</p>	1 <input checked="" type="radio"/> Yes	<p>Any member of the quality assurance review team has to meet the list of strict requirements:</p> <ul style="list-style-type: none"> - Certified auditor; - Certified annual

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		2○ No	advanced professional training; - 5 years of practical experience as auditor in audit organization; - Certified RCA's advanced professional training on QA & QC (RCA Training Center Certification); - Positive employer'/employers' recommendations; - Positive training as quality controller assistant.
1.4.6.5.	<i>Quality Assurance Review Team Leader</i> Where more than one reviewer is used to conduct a review, is a quality assurance review team leader assigned for each quality assurance review assignment?	1⊙ Yes	
1.4.6.7.	<i>QA Review Team Leader - Responsibilities</i> As required by SMO 1, the responsibilities of the quality assurance review team leader should include: - Supervision of the quality assurance review.	1⊙ Yes	

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	<p>- Communication of the quality assurance review team's conclusions to the subject of the review.</p> <p>- Preparation of the quality assurance review report.</p> <p>Does the quality assurance program place all these responsibilities on the review team leader?</p>	2 <input type="radio"/> No	
1.4.6.9.	<p><i>Size of Quality Assurance Review Team</i></p> <p>Please estimate the average number of reviewers included on a review team.</p>	2	
1.4.7.	<p>Quality Assurance Confidentiality - QA Review Team</p>		
1.4.7.1.	<p><i>Exemption for QA Reviewers</i></p> <p>Does your organization exempt members from professional client confidentiality requirements concerning audit engagement working papers for the purpose of quality assurance reviews?</p>	1 <input checked="" type="radio"/> Yes	
		2 <input type="radio"/> No	
1.4.7.3.	<p><i>Confidentiality Requirements</i></p> <p>Is the quality assurance review team required to follow professional confidentiality requirements similar to those established for professional accountants performing audits of financial statements?</p>	1 <input checked="" type="radio"/> Yes	

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		2○ No	
1.4.8.	Ethical Requirements and QA Review Team		
1.4.8.1.	<p><i>Fundamental Principles</i></p> <p>Are the fundamental principles set out in the IFAC Code of Ethics (relevant national ethical requirements) considered in relation to the quality assurance review team's conduct of a review?</p>	1⊙ Yes	
		2○ No	
1.4.8.3.	<p><i>Consideration of Independence</i></p> <p>Quality assurance review team members are expected to be independent of the member (i.e., the accountant or firm being reviewed) and the member's clients selected for review.</p> <p>Do those who select and approve a review team determine whether the independence of the quality assurance review team leader and each member of the quality assurance review team has been reasonably assured?</p>	1⊙ Yes	
		2○ No	
1.4.8.5.	<p><i>Reciprocal Reviews</i></p> <p>Where the review is performed by team members from a single firm (e.g., a "peer review"), please indicate whether firms are permitted to perform reciprocal quality assurance reviews.</p>	1○ Yes, reciprocal reviews are permitted	
		2○ No, reciprocal reviews are not permitted	

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		3 <input checked="" type="radio"/>	Not applicable - peer review is not used	
1.4.9.	Reporting			
1.4.9.1.	<p data-bbox="353 392 792 419"><i>Quality Assurance Review Report</i></p> <p data-bbox="353 427 936 608">Is the quality assurance review team leader required to issue a written quality assurance review report to the reviewed firm or partner upon completion of each quality assurance review assignment?</p>	1 <input checked="" type="radio"/>	Yes	
1.4.9.3.	<p data-bbox="353 651 600 678"><i>Contents of Report</i></p> <p data-bbox="353 686 936 794">As required by SMO 1, the quality assurance review report should include the following elements:</p> <ul data-bbox="353 837 869 1054" style="list-style-type: none"> <li data-bbox="353 837 869 946">- The review guidelines (referred to in Question 1.4.5.1) utilized by the quality assurance review team. <li data-bbox="353 954 869 1054">- Recommendations for areas of improvement at both firm wide and engagement level. <p data-bbox="353 1134 936 1241">Does the quality assurance program require both of these elements to be included in the report?</p>	1 <input checked="" type="radio"/>	Yes	<p data-bbox="1451 686 1823 903">Yes. The review report contents review guidelines and recommendations for areas of improvement at both firm wide and engagement levels.</p>
1.4.9.5.	<p data-bbox="353 1284 689 1311"><i>Contents of Report - Firm</i></p> <p data-bbox="353 1319 936 1388">As required by SMO 1, the quality assurance review report should include the following</p>	1 <input checked="" type="radio"/>	Yes	

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	<p>conclusions:</p> <ul style="list-style-type: none"> - Whether the firm's system of quality control has been designed to meet the requirements of the applicable quality control standards; - Whether the firm has complied with its system of quality control during the period under review; and - Reasons for reaching negative conclusions on either or both of the above. <p>Does the quality assurance program require all of these elements to be included in the report?</p>	2 <input type="radio"/> No	
1.4.9.6.	<p><i>Contents of Report - Partner</i> As required by SMO 1, the quality assurance review report should include the following conclusions:</p> <ul style="list-style-type: none"> - Whether the partner has been subject to a system of quality control designed to meet the requirements of the quality control standards; - Whether the partner has complied with the firm's system of quality control during the period under review; and - Reasons for negative conclusions on either or both of the above. 	1 <input checked="" type="radio"/> Yes	

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	Does the quality assurance program require all of these elements to be included in the report?	2○ No	
1.4.9.8.	<i>Response to Reporting</i> Is the subject of the review required to provide a timely written response to the recommendations and conclusions of the quality assurance review report, including planned actions and expected time of completion or implementation?	1⊙ Yes	
		2○ No	
1.4.9.10.	<i>Reporting to the Public</i> Does your organization prepare and make available to the public (and upon request from regulatory authorities) an annual report summarizing the results of the quality assurance review program?	1⊙ Yes	
		2○ No	
1.4.10.	Corrective and Disciplinary Actions		
1.4.10.1.	<i>Corrective Actions Required</i> Does your organization require each of its members to make appropriate corrections to its system of quality control, or in its compliance with policies and procedures?	1⊙ Yes	
		2○ No	
1.4.10.3.	<i>Disciplinary Actions</i> If one of your members subsequently fails to demonstrate compliance with professional	1⊙ Yes	

Number	Question Title/Text/Help text	Answer	Comments
	standards and regulatory and legal requirements, do you take appropriate disciplinary action?	2 <input type="radio"/> No	
1.4.10.5.	<p data-bbox="353 464 792 491"><i>Linkage with Disciplinary Actions</i></p> <p data-bbox="353 501 927 683">Does your organization clearly establish a link between less than satisfactory results of quality assurance reviews and the initiation of corrective and disciplinary actions under its disciplinary system?</p>	<p data-bbox="958 501 1077 528">1 <input checked="" type="radio"/> Yes</p> <p data-bbox="958 687 1077 715">2 <input type="radio"/> No</p>	
2.	SMO 2	1 <input checked="" type="checkbox"/> Complete a program of professional accountancy education	<p data-bbox="1451 804 1834 1385">If a member of the organization gives his/her consent to become a quality controller of the activities of other listed/non listed entities, he/she must complete a required course and pass an examination. In other case, he/she should have a diploma (certificate of degree) to confirm his/her education in the sphere of accounting and audit and complete a final assessment of his/her professional capabilities and competencies.</p>
2.1.	<p data-bbox="353 762 757 790"><i>MB Membership Requirements</i></p> <p data-bbox="353 799 927 944">Which of the following are required for individuals to be admitted as members in your organization? Select all the options that are appropriate.</p>	1 <input checked="" type="checkbox"/> Complete a program of professional accountancy education	<p data-bbox="1451 799 1834 1385">If a member of the organization gives his/her consent to become a quality controller of the activities of other listed/non listed entities, he/she must complete a required course and pass an examination. In other case, he/she should have a diploma (certificate of degree) to confirm his/her education in the sphere of accounting and audit and complete a final assessment of his/her professional capabilities and competencies.</p>

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2.7.1.	<p><i>Entry Requirements and Equivalency</i> Section 2.7 deals with the entry requirements to the professional accountancy education program delivered by your organization.</p> <p>Are the entry requirements to the program equivalent to admissions requirements for a recognized university degree program (or its equivalent)?</p>	<p>1 <input checked="" type="radio"/> Entry requirements are at least equivalent to that for admission into a recognized university degree program (or its equivalent)</p> <p>2 <input type="radio"/> Entry requirements are not equivalent to that for admissions into a recognized university degree program (or its equivalent)</p>	<p>An individual must have a high school diploma to enter the university (to enter into the professional accountancy education program). To become an auditor he/she must have an university diploma (degree) in economics/accounting.</p> <p>An auditor with an university diploma should complete a 240-hour course and pass the examination to become an attested auditor and a member of RCA.</p>
2.7.3.	<p><i>Process for Checking Equivalency</i> Is there a formal process for assessing whether an individual's experience and knowledge is equivalent to that for admissions into a recognized university?</p>	<p>1 <input checked="" type="radio"/> Yes</p> <p>2 <input type="radio"/> No</p>	
2.8.	<p>IES 2 Content of Professional Accounting Education Program</p>		

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2.8.1.	<p data-bbox="353 277 786 304"><i>Gaining Accountancy Knowledge</i></p> <p data-bbox="353 312 927 419">Section 2.8 deals with the general content of the professional accountancy education program delivered by your organization.</p> <p data-bbox="353 464 927 603">What forms of pre-qualification, professional accountancy knowledge are recognized by your organization? Select all the answer options that are appropriate.</p>	<p data-bbox="958 312 1384 379">1 <input checked="" type="checkbox"/> Post-secondary accounting degree</p> <p data-bbox="958 647 1384 715">2 <input checked="" type="checkbox"/> Post-secondary business or finance degree</p> <p data-bbox="958 722 1384 790">3 <input type="checkbox"/> Post-secondary degree in another subject matter</p> <p data-bbox="958 798 1384 865">4 <input type="checkbox"/> Qualification offered by another IFAC member body</p> <p data-bbox="958 873 1384 900">5 <input type="checkbox"/> Relevant work experience</p> <p data-bbox="958 908 1384 935">6 <input type="checkbox"/> Other</p>	<p data-bbox="1451 312 1836 568">The recognition of forms of pre-qualification depends strictly on requirements of Federal Law 119 of Russian Federation. These requirements are very close to IFAC requirements.</p>
2.8.6.	<p data-bbox="353 948 801 1015"><i>Pre-Qualification for Professional Knowledge</i></p> <p data-bbox="353 1023 927 1161">What is the length of the professional accountancy knowledge component of pre-qualification education? Select the answer option that is the most appropriate.</p>	<p data-bbox="958 1023 1402 1090">1 <input type="radio"/> Two years of full-time study or part-time equivalent</p> <p data-bbox="958 1169 1402 1273">2 <input checked="" type="radio"/> Less than two years of full-time study or part-time equivalent</p> <p data-bbox="958 1281 1402 1382">3 <input type="radio"/> More than two years of full-time study or part-time equivalent study</p>	

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2.8.7.	<p><i>Length Follow Up</i> Please describe the extent of professional accountancy knowledge that is required as part of the pre-qualification education component. Include in your description factors that were relevant in selecting the extent of knowledge required.</p>	<p>A 240-hour minimal course is required. The experience of French and German auditors was relevant in selecting this extent.</p>	
2.8.8.	Pre-Qualification Content		
2.8.8.1.	<p><i>Accounting and Finance</i> Section 2.8.8.1 deals with the specific content of the professional accountancy education program delivered by your organization.</p> <p>Which of the following accounting, finance, and related knowledge subject areas are required prior to qualification? Select all the answer options that are appropriate.</p>	<p>1 <input checked="" type="checkbox"/> Financial accounting and reporting</p> <p>2 <input type="checkbox"/> Management accounting and control</p> <p>3 <input type="checkbox"/> Control</p> <p>4 <input checked="" type="checkbox"/> Taxation</p> <p>5 <input checked="" type="checkbox"/> Business and commercial law</p> <p>6 <input checked="" type="checkbox"/> Audit and assurance</p> <p>7 <input checked="" type="checkbox"/> Finance and financial management</p> <p>8 <input type="checkbox"/> Professional values and ethics</p> <p>9 <input type="checkbox"/> None of the above</p>	
2.8.8.2.	<i>Accounting and Finance Follow Up</i>		

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	<p>For the accounting and finance subjects in question 2.10.8.1 that are not required by your organization, please explain the special conditions or reasons why they are not required.</p>	<p>The answer "Controls" are not required because RCA provides its own obligatory training course for those who is going to be a controller. It requires additional examinations.</p> <p>"Professional values and ethics" is not required because in Russia we have the Ethics Code (in the stage of development) based on IFAC's Ethics Code. Following this ethic requirements is obligatory for any member of RCA.</p> <p>"Management accounting and control" is not required because they are taught through the course of financial accounting.</p>	
2.8.8.3.	<p><i>Organizational and Business Knowledge</i> Which of the following organizational and business knowledge subject areas are required prior to qualification? Select all the answer options that are appropriate.</p>	<p>1 <input type="checkbox"/> Economics</p> <p>2 <input type="checkbox"/> Business environment</p> <p>3 <input type="checkbox"/> Corporate governance</p> <p>4 <input type="checkbox"/> Business ethics</p> <p>5 <input type="checkbox"/> Financial markets</p> <p>6 <input type="checkbox"/> Quantitative methods</p> <p>7 <input type="checkbox"/> Organizational behavior</p>	

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		8 <input type="checkbox"/> Management and strategic decision making 9 <input type="checkbox"/> Marketing 10 <input type="checkbox"/> International business and globalization 11 <input type="checkbox"/> None of the above <input checked="" type="checkbox"/>	
2.8.8.4.	<i>Organizational and Business Follow Up</i> For the organizational and business knowledge subjects in question 2.10.8.3 that are not required by your organization, please explain the special conditions or reasons why they are not required.	None is required because to become an auditor it's only necessary to have a qualification certificate issued by the Ministry of Finance.	
2.8.8.5.	<i>Information Technology</i> Which of the following information technology (IT) subject areas and competences are required prior to qualification? Select all the answer options that are appropriate.	1 <input checked="" type="checkbox"/> General knowledge of IT 2 <input type="checkbox"/> IT control knowledge 3 <input type="checkbox"/> IT control competences 4 <input checked="" type="checkbox"/> IT user competences 5 <input type="checkbox"/> One of, or a mixture of, the competences of, the roles of manager, evaluator or designer of information systems 6 <input type="checkbox"/> None of the above	
2.8.8.6.	<i>Information Technology Follow Up</i>		

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	For the information technology subjects in question 2.8.8.6 that are not required by your organization, please explain the special conditions or reasons why they are not required.	General knowledge of IT and IT user competencies are required because it's enough for a professional auditor.	
2.8.8.7.	<i>Additional Content by Requirement</i> Are there additional content requirements specified by law or regulation, or your organization?	<input type="checkbox"/> Yes, as required by law or regulation <input type="checkbox"/> Yes, as determined to be necessary by our organization <input checked="" type="checkbox"/> No	
2.9.	IES 3 Professional Skills		
2.9.1.	<i>Development of Intellectual Skills</i> Section 2.9 deals with the professional skills required by the professional accountancy education program delivered by your organization. At what points in the professional accountancy education program are intellectual skills developed? Select all the answer options that are appropriate. In responding to this question refer to IES 3 paragraphs 13 and 14.	<input checked="" type="checkbox"/> As part of general education and / or as part of the professional accountancy education program entry requirements <input type="checkbox"/> Through specific professional accountancy education course content	

Number	Question Title/Text/Help text	Answer	Comments
		<input type="checkbox"/> 3 Through practical experience requirement <input type="checkbox"/> 4 Other (please describe)	
2.9.2.	<p><i>Intellectual Skills</i> Describe the specific intellectual skills candidates are required to have at the point of qualification and how these skills are assessed.</p>	<p>There are the obligatory tests provided by the Ministry of Finance to attest the auditors. The specific skills are in Financial accounting and reporting, Taxation, business and commercial law, Audit assurance and Finance and financial management. To assess these skills in the tests there are practical tasks for those who passed written examination which consists of 50 questions.</p>	
2.9.3.	<p><i>Development of Technical and Functional Skills</i> At what points in the professional accountancy education program are technical and functional skills developed? Select all the answer options that are appropriate. In responding to this question refer to IES 3 paragraphs 13 and 15.</p>	<input checked="" type="checkbox"/> 1 As part of general education and / or as part of the professional accountancy education program entry requirements <input checked="" type="checkbox"/> 2 Through specific professional accountancy education course content <input type="checkbox"/> 3 Through practical experience requirement	

Number	Question Title/Text/Help text	Answer	Comments
2.9.4.	<p><i>Technical and Functional Skills</i> Describe the specific technical and functional skills candidates are required to have at the point of qualification and how these skills are assessed.</p>	4 <input type="checkbox"/> Other (please describe)	<p>In RCA there is the Centre for Professional Education founded in 1997. It provides the Program for Improvement of Professional Skill directed to raising the level of technical and functional skills for auditors (min. 40 hours). The course includes such programs of education as CAP, CIPA (certified by IFAC).</p>
2.9.5.	<p><i>Development of Personal Skills</i> At what points in the professional accountancy education program are personal skills developed? Select all the answer options that are appropriate. In responding to this question IES 3 paragraphs 13 and 16.</p>	<p>1 <input checked="" type="checkbox"/> As part of general education and / or as part of the professional accountancy education program entry requirements</p> <p>2 <input checked="" type="checkbox"/> Through specific professional accountancy education course content</p> <p>3 <input checked="" type="checkbox"/> Through practical experience requirement</p> <p>4 <input type="checkbox"/> Other (please describe)</p>	
2.9.6.	<p><i>Personal Skills</i> Describe the specific personal skills candidates are required to have at the point of qualification and how these skills are assessed.</p>	<p>These are theoretical and practical skills that are being developed through studying Financial accounting and reporting, Taxation,</p>	

Number	Question Title/Text/Help text	Answer	Comments
		<p>Business and commercial law, Audit and assurance, Finance and financial management, through improvement of professional skill providing by RCA's Centre for Education (including CAP, CIPA, certified by IFAC) and through practical experience.</p>	
2.9.7.	<p><i>Dev of Interpersonal and Communication Skills</i> At what points in the professional accountancy education program are interpersonal and communication skills developed? Select all the answer options that are appropriate. In responding to this question refer to IES 3 paragraphs 13 and 17.</p>	<p>1 <input type="checkbox"/> As part of general education and / or as part of the professional accountancy education program entry requirements</p> <p>2 <input checked="" type="checkbox"/> Through specific professional accountancy education course content</p> <p>3 <input checked="" type="checkbox"/> Through practical experience requirement</p> <p>4 <input type="checkbox"/> Other (please describe)</p>	<p>At our Centre for Education there is the course of improvement of professional skill. Through this course auditors develop such skills communicating with other students when solving problems from practical tasks.</p>
2.9.8.	<p><i>Interpersonal and Communication Skills</i> Describe the specific interpersonal and communication skills candidates are required to have at the point of qualification</p>	<p>At the point of qualification above mentioned skills cannot be assessed.</p>	

Number	Question Title/Text/Help text	Answer	Comments
	and how these skills are assessed.		
2.9.9.	<p><i>Dev of Organizational and Business Mngt Skills</i></p> <p>At what points in the professional accountancy education program are organizational and business management skills developed? Select all the answer options that are appropriate. In responding to this question refer to IES 3 paragraphs 13 and 18.</p>	<p>1 <input type="checkbox"/> As part of general education and / or as part of the professional accountancy education program entry requirements</p> <p>2 <input type="checkbox"/> Through specific professional accountancy education course content</p> <p>3 <input checked="" type="checkbox"/> Through practical experience requirement</p> <p>4 <input type="checkbox"/> Other (please describe)</p>	
2.9.10.	<p><i>Organizational and Business Management Skills</i></p> <p>Describe the specific organizational and business management skills candidates are required to have at the point of qualification and how these skills are assessed.</p>	<p>Written form of an examination provides assessment of educational not practical skills.</p>	
2.10.	IES 4 Professional Values, Ethics and Attitudes		
2.10.1.	<p><i>Content for Values, Ethics and Attitudes</i></p> <p>Section 2.10 deals with professional ethics, values, and attitude content and requirements of the professional</p>	<p>1 <input checked="" type="radio"/> Yes</p>	

Number	Question Title/Text/Help text	Answer	Comments
	<p>accountancy education program delivered by your organization.</p> <p>Does the professional accountancy education program include coverage of values, ethics and attitudes?</p>	2 <input type="radio"/> No	
2.10.2.	Values, Ethics and Attitudes in Content		
2.10.2.1.	<p><i>Program Content for Values, Ethics and Attitudes</i></p> <p>Which of the following are included in the program content? Select all the answer options that are appropriate.</p>	<p>1 <input checked="" type="checkbox"/> The nature of ethics</p> <p>2 <input type="checkbox"/> Differences of detailed rules-based and framework approaches to ethics, their advantages and drawbacks</p> <p>3 <input checked="" type="checkbox"/> Compliance with the fundamental ethical principles of integrity, objectivity, commitment to professional competence and due care, and confidentiality</p> <p>4 <input checked="" type="checkbox"/> Professional behavior and compliance with technical standards</p> <p>5 <input checked="" type="checkbox"/> Concepts of independence, skepticism, accountability and public expectations</p> <p>6 <input checked="" type="checkbox"/> Ethics and the profession:</p>	

Number	Question Title/Text/Help text	Answer	Comments
		social responsibility 7 <input checked="" type="checkbox"/> Ethics and law, including the relationship between laws, regulations and the public interest 8 <input checked="" type="checkbox"/> Consequences of unethical behavior to the individual, to the profession and to society at large 9 <input checked="" type="checkbox"/> Ethics in relation to business and good governance 10 <input checked="" type="checkbox"/> Ethics and the individual professional accountant: whistle blowing, conflicts of interest, ethical dilemmas and their resolution. 11 <input type="checkbox"/> None of the above	
2.10.2.2.	<i>Values, Ethics and Attitudes Content Follow Up</i> For the values, ethics and attitudes subjects in question 2.10.2.2 that are not required by your organization, please describe the special conditions or reasons why they are not required.	The second point is omitted because the Ethics Code and law/regulations are equal for any business environment and for any auditor in Russian Federation.	
2.10.2.3.	<i>IFAC Code of Ethics</i> Is the program content based on the relevant sections of the IFAC Code of Ethics?	1 <input checked="" type="radio"/> Yes	The Ethic Code of IFAC is the base of all the ethical standards of RCA's activities.

Number	Question Title/Text/Help text	Answer	Comments
		2 <input type="radio"/> No	
2.10.2.4.	<p><i>Workplace Learning Development</i> At what points in the professional accountancy education program are values, ethics, attitudes and adherence to them developed? Select all the answer options that are appropriate.</p>	<p>1 <input type="checkbox"/> As part of general education and / or as part of the program entry requirements</p> <p>2 <input checked="" type="checkbox"/> Through specific program course content</p> <p>3 <input type="checkbox"/> Through practical experience requirement</p> <p>4 <input type="checkbox"/> Other (please describe)</p>	
2.11.	IES 5 Practical Experience Requirement		
2.11.1.	<p><i>Approved Provider</i> Section 2.11 deals with the practical experience requirement established by your organization.</p> <p>Does the practical experience requirement have to be obtained with approved providers or employers?</p>	<p>1 <input checked="" type="radio"/> Yes</p> <p>2 <input type="radio"/> No</p>	
2.11.2.	<p><i>Provider Characteristics</i> Please describe the characteristics set by your organization for recognizing approved providers.</p>	<p>The characteristics set by our organization for recognizing approved providers are: thorough professional knowledge and ability to teach and to share their</p>	

Number	Question Title/Text/Help text	Answer	Comments
			experience with auditors.
2.11.4.	<i>Length of Practical Experience</i> What is the required length of pre-qualification practical experience? Select the answer option that is most appropriate.	1 <input type="radio"/> Three years 2 <input checked="" type="radio"/> Less than three years 3 <input type="radio"/> More than three years	
2.11.5.	<i>Length of Practical Experience Follow Up</i> Describe the length of the practical experience requirement and what special conditions or factors were relevant in establishing the length.	According to requirements of the law of Russian Federation the length of the practical experience of a specialist in the sphere of audit must be not less than a year.	
2.11.6.	Practical Application SMO 2		
2.11.6.1.	<i>Practical Application</i> Where relevant graduate (beyond undergraduate, e.g., masters) professional education has a strong element of practical accounting application, may any portion of the professional education be contributed to the practical experience requirement?	1 <input type="radio"/> Yes 2 <input checked="" type="radio"/> No	
2.11.7.	Timing of Experience		
2.11.7.1.	<i>Pre or Post Qualification Experience</i> The practical experience for accountants may be obtained (select all the answer options that are appropriate):	1 <input checked="" type="checkbox"/> Before the professional accountancy education program of study 2 <input checked="" type="checkbox"/> At the same time as the	

Number	Question Title/Text/Help text	Answer	Comments
		professional accountancy education program of study 3 <input checked="" type="checkbox"/> After the professional accountancy education program of study	
2.11.7.2.	<i>Describe Pre or Post Experience</i> Describe the length of practical experience that may be obtained pre-qualification and / or post-qualification.	The length of practical experience is not less than a year.	
2.12.	IES 5 Monitoring of Practical Experience Requirement		
2.12.1.	<i>Monitoring of Practical Experience</i> Is the period of practical experience monitored?	1 <input type="radio"/> Yes 2 <input checked="" type="radio"/> No	
2.12.2.	<i>Monitoring of Practical Experience Follow Up</i> Please indicate whether there are plans to begin monitoring of practical experience and if not, a description of the reasons why.	There are no requirements to monitor practical experience regulated by the law of Russian Federation.	
2.13.	IES 6 Assessment of Prof Capabilities and Competence		
2.13.1.	<i>Assessment by IFAC Body or Other</i> Section 2.13 deals with the final assessment requirements established by your organization.	1 <input type="checkbox"/> Our organization (including training entities that are affiliated with our organization or a subsidiary	The Ministry of Finance Commission.

Number	Question Title/Text/Help text	Answer	Comments
	<p>Select all the organizations involved in conducting the final assessment.</p> <p>If the final assessment is conducted jointly between various organizations, select all those that have some responsibility for conducting the final assessment and in the Comment Box, describe the nature of their respective roles and responsibilities.</p>	<p>of our organization).</p>	
<p>2 <input type="checkbox"/></p> <p>3 <input checked="" type="checkbox"/></p> <p>4 <input type="checkbox"/></p>	<p>Another IFAC member body</p> <p>Government or regulatory body</p> <p>Other</p>		
2.13.2.	<p><i>Assessment - Name of IFAC Organization SMO 2</i></p> <p>State the name of the IFAC member body, government or regulatory body, or other organization that conducts the final assessment.</p>	<p>The Ministry of Finance Commission</p>	
2.13.3.	<p><i>MB Input Follow Up</i></p> <p>Please describe how does your organization provide input into the government or regulatory body or other organization's assessment activities?</p>	<p>Our organization doesn't provide input into the listed activities.</p>	
2.13.4.	<p><i>Characteristics of Assessment</i></p> <p>Which of the following characteristics are applicable to the final assessment process? Select all the answer options that are</p>	<p>1 <input type="checkbox"/> Uniform for all students</p>	

Number	Question Title/Text/Help text	Answer	Comments
	knowledge about accounting, finance, audit, financial reporting, legislative requirements, information technology etc) is assessed during the final assessment.	each 5 spheres listed above) and a practical task).	
2.13.9.	<i>Assess Professional Skills</i> Describe in general terms how required professional skills (e.g. ability to solve problems, make decisions, exercise judgment, personal skills, interpersonal and communication skills, organizational and business management skills etc) are assessed during the final assessment.	Through the obligatory practical task.	
2.13.10.	<i>Assess Professional Values, Ethics, Attitudes</i> Describe in general terms how required professional values, ethics, and attitudes are assessed during the final assessment.	Through the written exam there is an assessment of such a knowledge.	
2.13.11.	<i>Recorded or Oral Format</i> Is the final assessment conducted through:	1 <input checked="" type="radio"/> Recorded format with recorded (e.g. written) response required 2 <input type="radio"/> Oral format with oral responses 3 <input type="radio"/> Both recorded and oral response formats	
2.13.13.	<i>Assessment Formats</i> What formats are used in conducting the final assessment (select all the answer	1 <input checked="" type="checkbox"/> Multiple choice questions	

Number	Question Title/Text/Help text	Answer	Comments
	options that are appropriate)?	<input checked="" type="checkbox"/> Case studies <input checked="" type="checkbox"/> Technical questions <input type="checkbox"/> Thesis <input type="checkbox"/> Other (please describe) <input type="checkbox"/> None of the above	
2.13.14.	<i>Reliability and Validity</i> Describe in general terms the procedures in place to ensure the final assessments are reliable and valid. Include a description of how the assessment questions are set and by whom and also how reviewers / assessors are selected.	Reviewers/assessors are selected from the number of specialists who have completed specific training and became providers.	
2.13.15.	<i>Frequency of Final Assessments</i> How many times in a year is the final assessment offered? Select the answer option that is the most appropriate.	<input type="radio"/> Yearly (or once a year) <input type="radio"/> Half yearly (or twice a year) <input type="radio"/> Three sessions a year <input type="radio"/> Four sessions a year <input type="radio"/> Five sessions a year <input checked="" type="radio"/> Other (please describe the frequency of the examinations)	Three sessions a year.
2.14.	IES 7 Continuing Professional Development - CPD		
2.14.1.	<i>Responsibility for CPD Requirements</i> Section 2.14 deals with the continuous professional development requirements	<input type="checkbox"/> Our organization	Federal law 119 of Russian Federation.

Number	Question Title/Text/Help text	Answer	Comments
	<p>established by your organization.</p> <p>Who establishes the continuous professional development requirements applicable to your members? Select all the answer options that are appropriate.</p>	<p><input type="checkbox"/> Another organization (state the name of the organization including whether it is an IFAC member body)</p> <p><input checked="" type="checkbox"/> Law and / or regulation (state the name of the law / regulation)</p> <p><input type="checkbox"/> Other (please describe)</p>	
2.14.2.	<p><i>CPD and Professional Accountants</i></p> <p>Which membership categories are required to maintain professional competence through continuous professional development? Select all the answer options that are appropriate.</p>	<p><input checked="" type="checkbox"/> All our qualified members</p> <p><input checked="" type="checkbox"/> Qualified members who perform audits of listed entities</p> <p><input checked="" type="checkbox"/> Qualified members who perform audits of entities other than listed entities</p> <p><input type="checkbox"/> Qualified members who provide services (other than audit) to the public</p> <p><input type="checkbox"/> Qualified members who are</p>	

Number	Question Title/Text/Help text	Answer	Comments
		<input type="checkbox"/> employed in business <input type="checkbox"/> Other (please describe)	
2.14.3.	Requirement - CPD		
2.14.3.1.	<i>Type of CPD Requirement</i> Which of the following answer options describes the way the continuous professional development is structured? Select all the answer options that are appropriate.	<input checked="" type="checkbox"/> 1 Members must satisfy a number of hours of continuous professional development a year or over a number of years <input checked="" type="checkbox"/> 2 All members are to satisfy specified content requirements (e.g. specified courses or knowledge content) <input checked="" type="checkbox"/> 3 Members working in specialist areas or areas of high risk to the public are to satisfy specified content requirements (e.g. specified courses or knowledge content) <input type="checkbox"/> 4 Other	Members must satisfy a number of hours (not less than 40) of continuous professional development a year.
2.14.3.3.	<i>Hours of Continuous Professional Development</i> Which one of the following answer options best describes the continuous professional development hours required?	<input type="radio"/> 1 Members have to complete a minimum of 120 hours or equivalent learning units of relevant professional development activity over a	

Number	Question Title/Text/Help text	Answer	Comments
		<p>three-year rolling period.</p> <p>2○ Members have to complete a minimum of 20 hours or equivalent learning units in each year</p> <p>3⊙ Other</p>	
2.14.3.4.	<p><i>Other Hours Follow Up</i></p> <p>Describe the continuous development hours required by members.</p>	Minimal quantity is 40 hours a year.	
2.14.3.5.	<p><i>Describe Content Requirement</i></p> <p>Describe the content requirement applicable to all members.</p>	There is a requirement of consider all the innovations in sphere of audit, new law, amendments to the law, and new regulations of the Ministry of Finance or other governmental bodies.	
2.14.3.6.	<p><i>Content - Specialist / High Risk Areas</i></p> <p>Which of the following have specific content requirements with regards to professional development? Select all the answer options that are appropriate.</p>	<p>1<input checked="" type="checkbox"/> Specialist areas (describe the specializations)</p> <p>2<input type="checkbox"/> High risk areas (describe the risk factors or characteristics)</p>	These areas are: audit of banks, publicly owned companies, investment institutions and insurance companies.
2.14.3.7.	<p><i>Requirement - Specialist/High Risk Areas</i></p> <p>Describe the continuous professional development content requirement for members operating in specialist or high risk</p>	This specific areas require special knowledge of concrete subjects, provided in continuous professional	

Number	Question Title/Text/Help text	Answer	Comments
	areas.		development program.
2.14.3.8.	<i>Monitoring of CPD</i> Is there a process to monitor whether your members who are qualified as professional accountants meet the continuous professional development requirements?	1 <input checked="" type="radio"/> Yes, there is a monitoring process for CPD requirements 2 <input type="radio"/> No, there is no monitoring process for CPD requirements	
2.14.4.	Monitoring of CPD Requirement		
2.14.4.1.	<i>Monitoring Process SMO 2</i> Which of the following elements does the monitoring process include? Select all the answer options that are appropriate.	1 <input checked="" type="checkbox"/> Professional accountants are required to submit a declaration 2 <input type="checkbox"/> Professional accountants are required to submit evidence 3 <input type="checkbox"/> Our organization audits a sample of professional accountants to check compliance 4 <input checked="" type="checkbox"/> Compliance is monitored through firm quality control standards 5 <input checked="" type="checkbox"/> Compliance is monitored through a quality assurance review program 6 <input type="checkbox"/> Other (please describe) 7 <input type="checkbox"/> None of the above	
2.14.4.2.	<i>Declaration and CPD SMO 2</i> Describe the matters addressed in the	1 <input type="checkbox"/> Professional accountant's	

Number	Question Title/Text/Help text	Answer	Comments
	declaration (select all that apply):	obligation to meet ethical obligations 2 <input type="checkbox"/> Professional accountant's obligation to maintain knowledge 3 <input type="checkbox"/> Professional accountant's obligation to maintain skills to perform competently 4 <input checked="" type="checkbox"/> Compliance with CPD requirement 5 <input type="checkbox"/> Other (please describe)	
2.14.4.3.	<i>Sanctions SMO 2</i> Where a professional accountant does not satisfy the CPD requirements (within a reasonable period of encouraging the professional accountant to meet the requirements), are sanctions or other non-compliance actions, such as expulsion or denial of the right to practice, imposed?	1 <input checked="" type="radio"/> Yes, sanctions or actions for non-compliance are imposed 2 <input type="radio"/> No, sanctions or other non-compliance actions are not imposed	
2.14.4.4.	<i>Sanction Types and CPD</i> Describe the nature and extent of the sanction, expulsions or denial of the right to practice.	If the accountant/auditor's activities doesn't satisfy the requirements of the law/regulations, if he/she is a violator of law/regulations and in case of misconduct, he/she must become an object of listed sanctions.	

Number	Question Title/Text/Help text	Answer	Comments
2.15.	<p><i>Activities to Promote IESs SMO 2</i> Please describe the activities your organization undertakes to promote and assist in implementing the pronouncements issued by IFAC's International Accounting Education Standards Board.</p>	<p>The members of RCA take part in discussing education standards (including those from IFAC's IAESB pronouncements) through RCA's Education Standards Board conferences.</p>	
3.	SMO 3		
3.1.	<p><i>Auditing Standards in Law/Regulation</i> Does law or regulation establish the set of auditing standards to be used in the audit of private sector listed entities and non-listed entities? Select all the answer options that are appropriate.</p> <p>Where the law / regulation establishes the auditing standards to be used by reference to the set of standards to be used by their name or by including the text of the standards in the law / regulation, please respond "yes" to this question. Section 3.8. of this module includes questions about the law / regulation.</p> <p>Where the law / regulation gives authority to a national standard-setter to establish the auditing standards, please respond "no". Section 3.2. of this module includes</p>	<p>1 <input checked="" type="checkbox"/> Yes for audits of listed entities</p>	<p>According to the “old” Audit Law the auditing standard-setting body in Russia is Ministry of Finance (MinFin). The process for standard setting and approving the standards as legally binding pronouncements with all relevant Ministries and stakeholders was rather lengthy, and as a result, didn’t provide for ongoing convergence with the ISAs. The “old” Russian Federal Law on the Audit Activities required auditors to comply with the Russian Standards on Auditing. The standards</p>

Number	Question Title/Text/Help text	Answer	Comments
	<p>questions about the standard-setter and the auditing standards that are established.</p>	<p>2 <input checked="" type="checkbox"/> Yes for audits of non-listed entities 3 <input type="checkbox"/> No for audits of listed entities</p>	<p>contained basic principles and essential procedures of IAASB pronouncements, issued in the period 2000-2005. Currently, there are 34 RSAs adopted in Russia, with the latest admission of the ISQC1 (Pre-Clarity version). According to the new Audit Law, the new national auditing standards are to be developed in accordance with international auditing standards. The SROs will be responsible for development of the draft standards to be approved by the Audit's Council and Minfin. But the specific mechanism of the standard setting is yet to be elaborated. Therefore, RCA expects in the 2010 to be involved in many of the activities, envisioned to set procedures for future audit standard setting activities in Russia.</p>

Number	Question Title/Text/Help text	Answer	Comments
		4 <input type="checkbox"/> No for audits of non-listed entities	
3.8.	Law/Reg and Auditing Standards		
3.8.1.	<p data-bbox="353 392 846 456"><i>Law/Reg Auditing Standards - Private Sector</i></p> <p data-bbox="353 469 927 603">Is there only one set of auditing standards or are the auditing standards applicable to listed entities different from non-listed entities?</p>	<p data-bbox="958 469 1397 603">1 <input checked="" type="radio"/> The auditing standards for listed entities and non-listed entities are the same set of standards</p> <p data-bbox="958 616 1397 751">2 <input type="radio"/> The auditing standards for listed entities and non-listed entities are not the same set of standards</p>	
3.8.2.	<p data-bbox="353 764 846 791"><i>Auditing Standards for Private Sector</i></p> <p data-bbox="353 804 927 903">Does the law/regulation require the use of IAASB pronouncements? Select the answer option that is most appropriate.</p>	<p data-bbox="958 804 1397 1054">1 <input type="radio"/> The law/regulation simply refers to IAASB pronouncements as the auditing standards (without bringing in the full or partial text of individual IAASB pronouncements)</p> <p data-bbox="958 1062 1397 1163">2 <input type="radio"/> The law/regulation contains the full text of each IAASB pronouncement</p> <p data-bbox="958 1171 1397 1310">3 <input checked="" type="radio"/> The law/regulation contains the basic principles and essential procedures of the IAASB pronouncement</p> <p data-bbox="958 1318 1397 1385">4 <input type="radio"/> The law / regulation has a requirement to use IAASB</p>	

Number	Question Title/Text/Help text	Answer	Comments
		pronouncements using another approach (please describe) 5○ The law / regulation requires the use of national standards with no reference to IAASB pronouncements	
3.8.9.	<i>MB Responsibilities and IAASB SMO 3</i> Does your organization have responsibility for any of the following activities? Select all the answer options that are appropriate.	1□ Develop other authoritative pronouncements 2□ Promulgate the IAASB pronouncements established by law / regulation (e.g. by publishing or communicating the standards to the public) 3□ Other (please describe) 4☑ None of the above	
3.8.12.	<i>Other Organization Responsibilities SMO 3</i> Do any of the following organizations have responsibility for developing or implementing the auditing standards established in law / regulation?	1○ Another IFAC member body(ies) 2☉ Government or regulatory body 3○ Non-IFAC professional body 4○ Other organization	The Council for Auditing Activities under the Ministry of Finance of the Russian Federation.
3.9.	Law / Reg and MB Responsibilities SMO 3		
3.9.1.	<i>Incorporation into Law/Reg SMO 3</i>		

Number	Question Title/Text/Help text	Answer	Comments
	<p>Is information publicly available about the IAASB pronouncements that have been established into law/regulation, including:</p> <p>The IAASB pronouncements that have been established into law / regulation; Whether the IAASB pronouncement established into law / regulation is the version in effect as at September 30, 2005; The effective date set by law / regulation where it differs from the IAASB pronouncement; The differences between the IAASB pronouncement and what was established into law / regulation; and The reasons for the differences?</p>	<p>1 <input type="radio"/> Yes</p> <p>2 <input checked="" type="radio"/> No</p>	
3.9.2.	<p><i>Incorporation Description - Law/Reg SMO 3</i></p> <p>If information about IAASB pronouncements that have been established into law / regulation is available in English, indicate this in your response and submit a copy of the information to Compliance Staff.</p> <p>If this information is not available, refer to the SMO 3 Comparison with IAASB Pronouncements.doc>SMO 3: Comparison with IAASB</p>	<p>1 <input type="radio"/> Yes, information is available and in English and will be submitted to Compliance Staff</p>	

Number	Question Title/Text/Help text	Answer	Comments
	<p>Pronouncements report by clicking on the link and complete it to the extent your organization is able to and submit it in Word format to Compliance Staff.</p> <p>Indicate whether your organization will be submitting available information or the "SMO 3: Comparison with IAASB Pronouncements" report.</p>	<p>2○ No, information is not available; however our organization or jointly with another IFAC member / associate will complete the "SMO 3: Comparison with IAASB Pronouncements" report and submit it to Compliance Staff</p> <p>3⊙ No, information is not available</p>	
3.10.	Translation SMO 3		
3.10.1.	<p><i>Translation of IAASB Pronouncements</i></p> <p>Are the IAASB pronouncements translated into a national language?</p>	<p>1○ No as English is the national language or a widely spoken language</p> <p>2⊙ Yes, the IAASB pronouncements are translated</p> <p>3○ No and English is not an official language or is not</p>	

Number	Question Title/Text/Help text	Answer	Comments
			widely spoken
3.10.2.	<i>IFAC Translation Policy SMO 3</i> Is the IFAC Translation Policy followed?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	
3.10.3.	<i>Principal Translator SMO 3</i> Who is the principal translator? Select the answer option that is most appropriate.	1 <input type="radio"/> Our organization is the principal translator 2 <input checked="" type="radio"/> The government or another organization is the principal translator 3 <input type="radio"/> Our organization and the government or another organization are the principal translators	
3.10.4.	<i>Key Words SMO 3</i> Does the translation process include a list of key words?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	
3.10.5.	<i>Faithful Translation SMO 3</i> What processes are in place to ensure a faithful translation of the IAASB pronouncements?	Using the activities of professional translators-economists.	
3.11.	<i>Activities to Promote IAASB Pronouncements</i> Please describe the activities your organization undertakes to promote and assist in the implementation of IAASB pronouncements and other IAASB activities.	Our organization provides support of IAASB ideas and pronouncements in the field of development of national standards of audit. Adopting of the Ethics	

Number	Question Title/Text/Help text	Answer	Comments
		Code of RCA based on IFAC Ethics Code. There is 6 new groups of national (federal) standards converged with the same international standards. RCA, as a member of the Council for Auditing Activities under the Ministry of Finance, took part in discussing all these groups of federal standards.	
4.	SMO 4		
4.1.	Responsibility and National Ethical Requirements		
4.1.1.	<i>IFAC MB and Ethical Requirements</i> Does your organization establish ethical requirements (e.g. code of ethics, code of conduct, ethics rules, member regulations, etc.) to be complied with by your members?	1 ☉ Yes, our organization does establish ethical requirements	RCA was the initiator for development of CoE in the Russian Federation. Through the chairmanship of the Ethics Committee in the Audit Council, the RCA's President coordinated development of the Russian Code of Ethics, which was later approved for implementation by all Russian audit firms. At the moment and in accordance with the recommendations of IFAC CoE for all

Number	Question Title/Text/Help text	Answer	Comments
	<p>Help text: In some countries, ethical requirements may be established on a regional, provincial, or state basis. Where this is the case in your country for the ethical requirements that apply to your members, please contact Compliance Staff for further instruction.</p>	<p><input type="radio"/> No, our organization does not establish ethical requirements</p>	<p>professional organizations of auditors is ratified by CoAA under MF RF and passed by RCA.</p>
4.1.2.	<p><i>IFAC MB and Convergence with IFAC Code</i> Has your organization implemented convergence with the IFAC Code of Ethics as an objective?</p>	<p><input checked="" type="radio"/> Yes</p> <p><input type="radio"/> No</p>	<p>Russian Code of Ethitcs is base on IFAC CoE (2006).</p>
4.1.9.	<p><i>IFAC MB Approach to Ethics</i> Which of the following options best describes your organization's activities to incorporate the IFAC Code?</p> <p>For the purposes of the Part 2 SMO 4 module, modifications include: Deletion/omission of concepts, principles, or guidance that are established in the IFAC Code; Inclusion of concepts, principles, or guidance that are not in the IFAC Code; Other amendments that give rise to differences between your organization's</p>	<p><input type="radio"/> Our organization adopted the IFAC Code as issued without modifications</p>	

Number	Question Title/Text/Help text	Answer	Comments
	ethical requirements and the IFAC Code.	<p>2 <input checked="" type="radio"/> Our organization adopted the IFAC Code but with modifications</p> <p>3 <input type="radio"/> Our organization has developed our own ethical requirements with a process to eliminate differences between our ethical requirements and the IFAC Code</p> <p>4 <input type="radio"/> Our organization develops our own ethical requirements and uses another approach to incorporate the IFAC Code of Ethics</p>	
4.1.10.	<p><i>IFAC MB and Code - Eliminate Differences</i> Describe the process used to adopt the IFAC Code or the process used to eliminate differences between your organization's ethical requirements and the IFAC Code.</p>	There were some amendments depended on differences between the Law of Russian Federation and laws of other countries, which national organizations had adopted IFAC Ethics Code without any amendment or omission.	
4.2.	MB and Version of IFAC Code		
4.2.1.	<p><i>Version of IFAC Code</i> Which version of the IFAC Code was adopted or used as the basis for your</p>	1 <input type="radio"/> The IFAC Code currently in effect, revised and issued in	Now the base of RCA's Ethics Code is IFAC Code

Number	Question Title/Text/Help text	Answer	Comments
	organization's ethical requirements?	June 2004	issued in 2006; there was also a earlier version based on IFAC Code issued prior to 2004 (The IFAC CoE 2004).
		2 <input type="radio"/> A version issued prior to 2004	
		3 <input checked="" type="radio"/> The revised IFAC Code issued and in effect June 30, 2006	
4.3.	<p><i>Ethical Requirements by Gov / Reg Bodies</i> In addition to the ethical requirements established by your organization, are there also laws or regulations that set out ethical requirements to be complied with by your members?</p>	1 <input type="radio"/> Yes	
		2 <input checked="" type="radio"/> No	
4.5.	<p><i>Comparison of Requirements SMO 4</i> Does your organization have information that identifies any differences between the IFAC Code of Ethics currently in effect or the revised Code and the national ethical requirements? In responding to this question, differences include:</p> <p>Principles, concepts, and guidance in the IFAC Code that are not addressed in the national ethical requirements; Principles, concepts, and guidance in the IFAC Code that are not equivalent to the</p>	1 <input checked="" type="radio"/> Yes, our organization has this information and it will be submitted	

Number	Question Title/Text/Help text	Answer	Comments
	<p>national ethical requirements; Principles, concepts, rules, regulations, laws, or other mandatory ethical requirements in national ethical requirements that are not addressed in the IFAC Code.</p> <p>The phrase "national ethical requirements" as used in this questionnaire refers to the totality of ethical requirements established by your organization and others including government and regulatory bodies that are applicable to your members.</p>	<p>2 <input type="radio"/> This information will be submitted by another IFAC member body</p> <p>3 <input type="radio"/> No, the information is not available</p>	
4.11.	<p><i>Translation of IFAC Code</i></p> <p>Has your organization or others (e.g. government or regulatory body) translated the IFAC Code (in effect) or earlier versions of the Code? Select all the answer options that are appropriate.</p>	<p>1 <input type="checkbox"/> No, as English is an official language or widely spoken language</p> <p>2 <input checked="" type="checkbox"/> Yes, our organization has translated the IFAC Code</p> <p>3 <input type="checkbox"/> Yes, a government, regulatory, or other body has translated the IFAC Code</p> <p>4 <input type="checkbox"/> No, the IFAC Code has not been translated and English is</p>	

Number	Question Title/Text/Help text	Answer	Comments
			not an official language or widely spoken language
4.14.	IFAC Code Translated SMO 4		
4.14.1.	<i>IFAC Translation Policy SMO 4</i> Was the IFAC Translation Policy followed?	<input checked="" type="radio"/> Yes <input type="radio"/> No <input type="radio"/> It was translated by a government or regulatory body and the information is not available	
4.14.2.	<i>Principal Translator SMO 4</i> Who was the principal translator? Select the answer option that is the most appropriate.	<input checked="" type="radio"/> Our organization is the principal translator <input type="radio"/> The government or another organization is the principal translator <input type="radio"/> Our organization and the government or another organization are the principal translators <input type="radio"/> It was translated by a government or regulatory body and the information is not available	
4.14.3.	<i>Key Words SMO 4</i> Does the translation process include a list of key words including terms defined within the IFAC Code?	<input checked="" type="radio"/> Yes <input type="radio"/> No <input type="radio"/> It was translated by a	

Number	Question Title/Text/Help text	Answer	Comments
		government or regulatory body and the information is not available	
4.14.4.	<p><i>Faithful Translation SMO 4</i> What processes are in place to ensure a faithful translation of the IFAC Code? If it was translated by a government or regulatory body and the information is not available, please state this in the response.</p>	Using a team of professional translators.	
4.15.	<p><i>Activities to Promote IFAC Code of Ethics</i> Please describe the activities your organization undertakes to promote and assist in implementing the pronouncements (e.g. IFAC Code of Ethics) and work of IFAC's International Ethics Standards Board for Accountants.</p>	<p>Our organization took part in the elaboration of the Ethics Code for Accountants of Russia and in organizing the activities in sphere of the elaboration of the RCA's Ethics Code; introduction of the norms of professional ethics based on IFAC's Ethics Code into everyday's professional activities of the members of our organization; investigating of the violations of the Ethics Code by the RCA's Discipline Committee. RCA is going to propose to the CoAA under MF RF to make amendments into effective Russian CoE in connection with publication of the Clarified CoE of IFAC</p>	

Number	Question Title/Text/Help text	Answer	Comments
5.	SMO 5		
5.1.	<p><i>Public Sector Accounting Standards - Objective</i></p> <p>Has the federal government / national government established convergence with International Public Sector Accounting Standards (IPSASs) as an objective?</p>	1 <input checked="" type="radio"/> Yes	<p>In accordance with Russian legislation (The Code of Budget) several main principals of IPSASs act in Russia but full implementation of IPSASs needs significant change in Russian Budget legislation. Nowadays MF RF adopted IPSASs and is working on their implementation.</p>
		2 <input type="radio"/> No	
		3 <input type="radio"/> Information is not available or not known	
5.3.	Convergence and IPSASs		
5.3.1.	<p><i>Convergence Approach - IPSASs</i></p> <p>Which of the following best describes government's convergence objective? Select the answer option that is the most appropriate.</p>	1 <input type="checkbox"/> IPSASs are adopted as drafted without amendments	
		2 <input type="checkbox"/> IPSASs are adopted with amendments	
		3 <input checked="" type="checkbox"/> National public sector accounting standards are developed with a process to	

Number	Question Title/Text/Help text	Answer	Comments
		<p>eliminate differences between the national standards and IPSASs</p> <p>4 <input type="checkbox"/> IPSASs are incorporated using another approach</p>	
5.3.3.	<p><i>Comparison Information SMO 5</i></p> <p>Is information about the IPSASs that have been incorporated (e.g. by adoption or other approaches) publicly available? Information should include the IPSASs issued and in effect that have been incorporated and differences between the IPSASs and national public sector accounting standards where differences exist.</p>	<p>1 <input type="radio"/> Yes</p> <p>2 <input checked="" type="radio"/> No</p> <p>3 <input type="radio"/> Our organization is not aware of such information</p>	<p>There are some information available in a number of articles written by some economists.</p>
5.4.	<p><i>Activities to Promote IPSASB Pronouncements</i></p> <p>Please describe the activities your organization undertakes to promote pronouncements issued by the International Public Sector Accounting Standards Board. Please provide an explanation where such activities have not been undertaken because they are not within the scope of your organization's objectives or work program.</p>	<p>RCA plans to publish translations and analytical reviews concerning IPSASs' implementation in Russia.</p>	
6.	SMO 6		

Number	Question Title/Text/Help text	Answer	Comments
6.1.	<p><i>Investigation and Discipline Program</i> In your jurisdiction is there a program for investigating and disciplining members of your organization for misconduct, including breaches of professional standards and rules?</p>	<p>1 <input checked="" type="radio"/> Yes</p> <p>2 <input type="radio"/> No</p>	<p>RCA shared the responsibility for I&D processes with the Ministry of Finance which had ultimate authority for this area. Under the new proposed Audit Law, this responsibility will transfer to the future accredited self regulating organizations (SROs).</p>
6.3.	<p>Responsibility for Investigation and Discipline</p>		
6.3.1.	<p><i>Body Responsible for Investigation and Discipline</i> Is your organization responsible for investigation and discipline of misconduct, including breaches of professional standards and rules by its individual members (and, if local laws and practices permit, by firms)? Select the answer option that is most appropriate.</p>	<p>1 <input checked="" type="radio"/> Yes, our organization has this responsibility</p> <p>2 <input type="radio"/> No, responsibility for investigation and discipline rests solely with an external body</p> <p>3 <input type="radio"/> Our organization shares responsibility for investigation and discipline</p>	<p>Both the Ministry of Finance and RCA are responsible for investigation and discipline.</p>

Number	Question Title/Text/Help text	Answer	Comments
		with an external body 4○ Other	
6.5.	SMO 6 - Detailed Assessment		
6.5.1.	Rules and Procedures for Investigation and Discipline		
6.5.1.1.	<i>Rules and Procedures</i> Does your organization establish in its constitution or rules the provisions and processes for the investigating and disciplining your members?	1⊙ Yes 2○ No	RCA has regulations on discipline sanctions and discipline sanctions implementation procedure enacted by General Members meeting of RCA and approved by RCA's Central Council.
6.5.1.3.	<i>Misconduct</i> In your jurisdiction, which of the following are considered "misconduct" as described in SMO 6 paragraph 4? Select all the answer options that are appropriate.	1☑ Criminal activity 2☑ Acts or omissions likely to bring the accountancy profession into disrepute 3☑ Breaches of professional standards 4☑ Breaches of ethical requirements 5☑ Gross professional negligence 6☑ A number of less serious instances of professional	Violating requirements of professional organizations to its members (professional auditors).

Number	Question Title/Text/Help text	Answer	Comments
		negligence that, cumulatively, may indicate unfitness to exercise practicing rights 7 <input checked="" type="checkbox"/> Unsatisfactory work 8 <input checked="" type="checkbox"/> Other (please describe)	
6.5.2.	<i>Types of Sanctions</i> Which of the following actions can be imposed by those who judge such issues: Select all the answer options that are appropriate.	1 <input checked="" type="checkbox"/> Reprimand 2 <input checked="" type="checkbox"/> Loss or restriction of practice rights 3 <input type="checkbox"/> Fine/payment of costs 4 <input type="checkbox"/> Loss of professional title (designation) 5 <input checked="" type="checkbox"/> Exclusion from membership 6 <input type="checkbox"/> Other (please describe)	According to “Discipline sanctions implementation procedure” as ultimate measures RCA can suspend or withdraw membership.
6.5.3.	Provision of Information and Guidance to Members		
6.5.3.1.	<i>Information and Guidance</i> Does your organization make each member fully aware of: - All provisions of the ethical code and other applicable professional standards, rules and requirements (and any amendments), whether issued by IFAC or at the national level by the member body and - Consequences of non-compliance?	1 <input checked="" type="radio"/> Yes	

Number	Question Title/Text/Help text	Answer	Comments
		2Ⓐ No	
6.5.3.2.	<i>Information and Guidance Description</i> Provide a brief description of how your organization meets this requirement of SMO 6.	Our organization provides discussing of these pronouncements and requirements of IFAC. The members of the organization are permanently informed about the requirements.	
6.5.4.	Obligations to Report to Outside Bodies		
6.5.4.1.	<i>Reporting to Outside Bodies</i> Is your organization obligated under local laws to report possible involvement in serious crimes and offences by its individual members or member firms to the appropriate public authority and disclose related information to that authority?	1Ⓐ Yes 2Ⓐ No	All SROs must report on such cases to MF RF.
6.5.5.	<i>Approach to Proceedings</i> What type of approach does your organization use to initiate investigation and discipline proceedings? Select all the answer options that are appropriate.	1☑ Information-based 2☑ Complaints-based 3☐ Other (please describe) 4☐ None of the above	
6.5.6.	Investigative Powers and Processes		
6.5.6.1.	<i>Powers</i> Does your organization have all required	1Ⓐ Yes	According to the Law of the

Number	Question Title/Text/Help text	Answer	Comments
	powers so that authorized personnel can carry out an effective investigation?	2 <input type="radio"/> No	Russian Federation.
6.5.6.3.	<p><i>Cooperation of Members</i></p> <p>Do the powers to carry out an effective investigation include: Select all the answer options that are appropriate.</p>	<p>1 <input checked="" type="checkbox"/> A requirement for members (and member firms) to co-operate in the investigation of complaints and to respond promptly to all communications from the member body</p> <p>2 <input checked="" type="checkbox"/> Provision for sanctions in the event of failure to comply</p> <p>3 <input type="checkbox"/> None of the above</p>	
6.5.6.6.	<p><i>Expertise and Resource</i></p> <p>Does your organization maintain appropriate expertise and adequate financial and other resources to enable timely investigative and disciplinary action?</p>	<p>1 <input type="radio"/> Yes (please describe)</p> <p>2 <input checked="" type="radio"/> No</p>	There has been no such a situation (no precedent).
6.5.6.7.	<p><i>Expertise and Resources Follow Up</i></p> <p>What plans do you have for developing the appropriate expertise and resources required to enable timely investigative and disciplinary action, or if you do not have those plans, what special reasons or</p>	There are no reasons for developing the appropriate expertise etc., therefore we don't have those plans.	

Number	Question Title/Text/Help text	Answer	Comments
	conditions for that fact exist?		
6.5.6.8.	<p><i>Independence and Subject of Investigation</i> Does your organization in all cases, confirm at the start of the investigation that any individual chosen to assist in an investigation is independent from (a) the subject of the investigation, and (b) anyone connected with or interested in the matter investigated?</p> <p>Help text: If a conflict exists at the start of an investigation, or arises during the investigation, the chosen individual should immediately withdraw. Similar considerations apply equally to anyone else connected with the investigation and hearing of cases.</p>	<p>1 <input checked="" type="radio"/> Yes</p> <p>2 <input type="radio"/> No</p>	<p>RCA's Central Council conducts analysis and supervision over Discipline Committee of RCA. Investigation is conducted by Discipline Committee.</p>
6.5.6.10.	<p><i>Infrastructure</i> Which of the following best describes your organization's investigation and discipline infrastructure? Select all the answer options that are appropriate.</p>	<p>1 <input checked="" type="radio"/> One committee/panel to investigate the complaint and a separate committee/tribunal to administer disciplinary action</p> <p>2 <input type="radio"/> A single committee/panel to conduct the investigation and administer disciplinary action.</p> <p>3 <input type="radio"/> Other</p>	
6.5.6.12.	<i>Independent Review</i>		

Number	Question Title/Text/Help text	Answer	Comments
	Has your organization established and does it maintain a process for the independent review of complaints by clients and others where it has been decided by the investigation committee that the matter will not be referred to a disciplinary hearing?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	
6.5.7.	The Disciplinary Process		
6.5.7.1.	<i>Composition of Tribunal</i> Does the tribunal responsible for the disciplinary hearing contain a balance of professional expertise and outside judgment (e.g., composed of accountants and non-accountants)?	1 <input type="radio"/> Yes (please describe) 2 <input checked="" type="radio"/> No	the tribunal - RCA Central Council. Discipline Committee holds the disciplinary hearing.
6.5.7.2.	<i>Composition of Tribunal Follow Up</i> Please explain why the tribunal responsible for the disciplinary hearing does not contain a balance of professional expertise and outside judgment (e.g., composed of accountants and non-accountants)?	Because non-accountants cannot be members of the organization. Non-member can become neither object nor subject of these activities.	
6.5.7.3.	<i>Conflicts</i> Are members of the investigation committee or the disciplinary tribunal permitted to serve on both at the same time, or in relation to the same case?	1 <input type="radio"/> Yes 2 <input checked="" type="radio"/> No	

Number	Question Title/Text/Help text	Answer	Comments
6.5.7.5.	<p><i>Independence of Tribunal</i> Briefly describe how the disciplinary tribunal exhibits independence.</p>	<p>Only the members, having an excellent reputation should be given this assignment.</p>	
6.5.7.6.	<p><i>Appeals Process</i> Does your organization's rules: Select all the answer options that are appropriate.</p>	<p>1 <input type="checkbox"/> Permit a qualified lawyer or other person chosen by the defendant to accompany and represent the defendant at all disciplinary hearings and to advise him or her throughout the investigative and disciplinary process</p> <p>2 <input checked="" type="checkbox"/> Permit the defendant to appeal the conviction and any imposed sanction</p> <p>3 <input checked="" type="checkbox"/> Permit any order made against the defendant to be suspended by the tribunal that convicted the defendant, pending the hearing of that appeal</p> <p>4 <input type="checkbox"/> Prohibit the appeal tribunal from including a prosecutor or a member of the first tribunal, or any other individual who was concerned with the original conviction</p>	

Number	Question Title/Text/Help text	Answer	Comments
		5 <input type="checkbox"/> Require that the same procedures apply to the appeal process as apply to hearings before the disciplinary tribunal 6 <input type="checkbox"/> None of the above	
6.5.7.7.	<i>Appeals Process Follow Up</i> Please explain why your organization has not established the rules that were not selected.	These rules are not provided by RCA's Constitution and other regulations.	
6.5.8.	Administrative Processes		
6.5.8.1.	<i>Elements of Administrative Processes</i> As a part of Investigation and Discipline administrative processes does your organization: Select all the answer options that are appropriate.	1 <input checked="" type="checkbox"/> Establish time limits for disposal (completion) of all cases 2 <input type="checkbox"/> Maintain and operate tracking mechanisms, to ensure that all investigations and prosecutions are promptly handled, and that all necessary action is taken at the appropriate stage 3 <input checked="" type="checkbox"/> Maintain a procedure requiring (a) notification to all persons employed or otherwise participating in the	

Number	Question Title/Text/Help text	Answer	Comments
		<p>investigative and disciplinary processes (or having access to information concerning such processes) of the importance of maintaining confidentiality, and (b) a binding agreement to maintain that confidentiality</p> <p>4 <input type="checkbox"/> Maintain secure and confidential facilities for the storage of case papers and other evidence</p> <p>5 <input checked="" type="checkbox"/> Maintain records of all investigation and disciplinary proceedings</p> <p>6 <input type="checkbox"/> None of the above</p>	
6.5.8.2.	<p><i>Elements of Administrative Processes Follow Up</i></p> <p>Please explain why your organization has not established the administrative processes that were not selected.</p>	Because they are not specified in the relevant civil legislation.	
6.5.8.3.	Case Numbers		
6.5.8.3.1.	<p><i>2005 Heard Case Numbers</i></p> <p>Indicate the number of cases heard in 2005.</p>	1	The year 2009
6.5.8.3.2.	<p><i>2004 Heard Case Numbers</i></p> <p>Indicate the number of cases heard in 2004.</p>	0	
6.5.8.3.3.	<i>2003 Heard Case Numbers</i>		

Number	Question Title/Text/Help text	Answer	Comments
	Indicate the number of cases heard in 2003.	0	
6.5.8.3.4.	<i>2005 Completed Case Numbers</i> Indicate the number of cases completed in 2005.	0	
6.5.8.3.5.	<i>2004 Completed Case Numbers</i> Indicate the number of cases completed in 2004.	0	
6.5.8.3.6.	<i>2003 Completed Case Numbers</i> Indicate the number of cases completed in 2003.	0	
6.5.8.3.7.	<i>Average time required for disposal of cases</i> Indicate the average time (in months) required for the disposal (completion) of a case. This number should include both the time spent on (a) the investigation of the complaints and (b) the disciplinary proceedings.	1	
7.	SMO 7		
7.1.	<i>Accounting Standards in Law/Regulation</i> Does law or regulation establish the set of accounting standards to be used for preparation of financial statements of private sector listed entities and non-listed entities? Select all the answer options that are appropriate.	1 <input checked="" type="checkbox"/> Yes, for financial statements of listed entities	According to the legislation the standard-setting body is MF RF in Russia. MF RF developed and implemented Russian Federal Financial Reporting Standards on the

Number	Question Title/Text/Help text	Answer	Comments
	<p>Where the law / regulation establishes the accounting standards to be used by reference to the set of standards to be used by their name or by including the text of the standards in the law / regulation, please respond "yes" to this question. Section 7.8. of this module includes questions about the law / regulation.</p> <p>Where the law / regulation gives authority to a national standard-setter to establish the accounting standards, please respond "no". Section 7.2. of this module includes questions about the standard-setter and the accounting standards that are established.</p>	<p>2 <input checked="" type="checkbox"/> Yes, for financial statements of non-listed entities</p>	<p>basis of IFRS.</p> <p>The government initiated significant changes to financial reporting over the last 15 years but still there are some discrepancies with the IFRS and still Russian statutory financial statements are not fully comparable with IFRS financial statements. Since 1993, about twenty Russian Accounting Standards (RAS), or PBUs using the Russian language acronym) have been developed to enhance alignment with International Financial Reporting Standards (IFRS), and in 2004 the Ministry of Finance issued a concept memorandum setting out a strategy for further reforms, including the introduction of full IFRS for many reporting entities.</p>

Number	Question Title/Text/Help text	Answer	Comments
		3 <input type="checkbox"/> No, for financial statements of listed entities	
		4 <input type="checkbox"/> No, for financial statements of non-listed entities	
7.8.	Law/Reg and Accounting Standards		
7.8.1.	<p data-bbox="353 464 882 533"><i>Law/Reg Accounting Standards - Private Sector</i></p> <p data-bbox="353 539 882 676">Is there only one group of accounting standards or are the accounting standards applicable to listed entities different from non-listed entities?</p>	<p data-bbox="958 539 1391 676">1 <input checked="" type="radio"/> The accounting standards for listed entities and non-listed entities are the same set of standards</p> <p data-bbox="958 687 1391 826">2 <input type="radio"/> The accounting standards for listed entities and non-listed entities are not the same set of standards</p>	
7.8.2.	<p data-bbox="353 836 882 863"><i>Accounting Standards for Private Sector</i></p> <p data-bbox="353 869 936 1091">Does the law/regulation require the use of International Financial Reporting Standards and other pronouncements issued by the International Accounting Standards Board? Select the answer option that is most appropriate.</p>	<p data-bbox="958 869 1391 1123">1 <input type="radio"/> The law/regulation simply refers to International Financial Reporting Standards as the accounting standards (without bringing in the full or partial text of individual IFRSs)</p> <p data-bbox="958 1129 1391 1198">2 <input type="radio"/> The law/regulation contains the full text of each IFRS</p> <p data-bbox="958 1204 1391 1305">3 <input checked="" type="radio"/> The law/regulation contains the main principles of the IFRSs</p> <p data-bbox="958 1311 1391 1383">4 <input type="radio"/> The law / regulation has a requirement to use IFRSs</p>	

Number	Question Title/Text/Help text	Answer	Comments
		using another approach (please describe) 5○ The law / regulation requires the use of national standards with no reference to IFRSs	
7.8.9.	<i>MB Responsibilities and IASB SMO 7</i> Does your organization have responsibility for any of the following activities? Select all the answer options that are appropriate.	1 <input type="checkbox"/> Develop other authoritative pronouncements 2 <input type="checkbox"/> Promulgate the IFRSs established by law / regulation (e.g. by publishing or communicating the standards to the public) 3 <input checked="" type="checkbox"/> Other (please describe) 4 <input type="checkbox"/> None of the above	RCA is represented in the Council on Auditing Activities under the Ministry of Finance of the Russian Federation.
7.8.11.	<i>Describe Activities and Law/Reg SMO 7</i> Describe your organization's activities for promulgating and / or implementing the standards.	RCA informs IFAC about all changes in Russian' auditing activity legislation. All regulative documents of RCA are posted on the official web-site.	
7.9.	Law/Reg and IASB Pronouncements		
7.9.1.	<i>Incorporation into Law/Reg SMO 7</i> Is information publicly available about IFRSs and other IASB pronouncements that	1○ Yes	

Number	Question Title/Text/Help text	Answer	Comments
	<p>have been established into law/regulation, including:</p> <p>IFRSs and other IASB pronouncements that have been established into law / regulation; Whether the IFRS or IASB pronouncement established into law / regulation is the version in effect as at September 30, 2005; The effective date set by law / regulation where it differs from the IFRS or IASB pronouncement; The differences between IFRSs and IASB pronouncements and what was established into law / regulation; and The reasons for the differences?</p>	2 <input checked="" type="radio"/> No	
7.9.2.	<p><i>Incorporation Description - Law/Reg SMO 7</i></p> <p>If the information about the status of IFRSs and other IASB pronouncements that have been established into law is available in English, indicate this in your response and submit a copy of the information to Compliance Staff.</p> <p>If this information is not available, complete the SMO 7: Comparison with IASB Pronouncements report and submit it in Word format to Compliance</p>	1 <input type="radio"/> Yes, information is available and in English and will be submitted to Compliance Staff	

Number	Question Title/Text/Help text	Answer	Comments
	<p>Staff.</p> <p>Indicate whether your organization will be submitting available information or the "SMO 7: Comparison with IASB Pronouncements" report.</p>	<p>2 <input type="radio"/> No, information is not available; however our organization or jointly with another IFAC member / associate will complete the "SMO 7: Comparison with IASB Pronouncements" and submit it to Compliance Staff</p> <p>3 <input checked="" type="radio"/> No, information is not available</p>	
7.10.	Translation SMO 7		
7.10.1.	<p><i>Translation of IFRSs</i></p> <p>Are the IFRSs and other IASB pronouncements translated into national language?</p>	<p>1 <input type="radio"/> No, as English is an official language or widely spoken language</p> <p>2 <input checked="" type="radio"/> Yes, the IFRSs are translated</p> <p>3 <input type="radio"/> No and English is not an official language or is not widely spoken</p>	
7.10.4.	<p><i>Translation coordinator SMO 7</i></p> <p>Who is the translation coordinator? Select the answer option that is most appropriate.</p>	<p>1 <input type="radio"/> Our organization is the translation coordinator</p> <p>2 <input checked="" type="radio"/> The government or another organization is the translation</p>	

Number	Question Title/Text/Help text	Answer	Comments
		<p>coordinator</p> <p>3 <input type="radio"/> Our organization and the government or another organization are the translation coordinators</p>	
7.10.5.	<p><i>Key Terms SMO 7</i></p> <p>Does the translation process include a list of key terms?</p>	<p>1 <input checked="" type="radio"/> Yes</p> <p>2 <input type="radio"/> No</p>	
7.10.6.	<p><i>Faithful Translation SMO 7</i></p> <p>What processes are in place to ensure a faithful translation of the IFRSs?</p>	Using the activities of professional translators-economists.	
7.11.	<p><i>Promotion Activities SMO 7</i></p> <p>Please describe the activities your organization undertakes to promote and assist in the implementation of IFRSs and other IASB pronouncements and activities.</p>	RCA informs its members about innovations in official documents of IFAC through every week translations posted on the web-site.	
8.	Certification of Chief Executive		
8.1.	<p><i>Complete Certification</i></p> <p>Once all required questions have been completed, the Certification of Chief Executive should be signed and submitted to Compliance Staff. Click here to download a copy of the Certification form.</p>	<p>1 <input checked="" type="checkbox"/> Yes, the Certification of Chief Executive has been submitted</p> <p>2 <input type="checkbox"/></p>	

