

SQMS No. 1 - Quarterly Partner Review Checklist

SQM-FRM-1.5

PREVIEW EXCERPT | SELECTED ITEMS ONLY

Sample of the quarterly review structure. Full checklist contains additional oversight and event-based items.

SECTION 1 - ONGOING OVERSIGHT REVIEW (every quarter)

Confirm ongoing matters each quarter. Mark Confirmed, or N/A if nothing applied.

1. Confirm acceptance / continuance evaluations were completed and approved in line with firm policy for each client accepted, continued, or requesting new services this quarter.

Evidence: A&C checklist in engagement files

☐ Confirmed

☐ N/A

Notes:

SECTION 2 - TRIGGERED-EVENT SWEEP (every quarter)

For each item, mark whether it occurred this quarter and confirm how it was handled.

1. Independence threat arose this quarter (for example, employment discussions with an attest client or significant overdue fees). If yes, confirm it was identified, evaluated, and documented / resolved.

Evidence: SQM-ETH-1.3 Independence Impairment List; SQM-RES-1.2 Tab 1

☐ No - none this quarter

☐ Yes - occurred & addressed

REVIEW SIGN-OFF

Reviewing partner: _____

Date: _____

Signature: _____

Preview only - not a complete quarterly review checklist

Additional review procedures, triggered events, references, and sign-offs appear in the full workpaper.