|  |  |  |
| --- | --- | --- |
| **Client:** | **$(client)** | |
| **Period end date:** | **$(start) - $(end)** | |
| **Ref. no.:** |  | |
| **Prepared by:** | $(user) | **Date:** |
| **Approved by Manager:** |  | **Date:** |
| **Approved by Partner:** |  | **Date:** |

# **Guidance (click to expand):**

The purpose of this template is to document identification and assessment of the significance of any threat to the audit firm’s independence from the provision of accounting and tax compliance services; the safeguards to be applied; and the conclusions reached in this regard.

The comments column shall specifically document evaluation of any threats identified; and the safeguards to be applied or rationale for no safeguards.

# **Register of Non-Audit Services**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Type of service** | **Threats (  those that apply)** | | | | | | **Comments** |
|  | **SI** | **SR** | **A** | **F** | **I** |  | |
| Accounting Services |  |  |  |  |  |  | |
| Tax Services |  |  |  |  |  |  | |
| Internal Audit Services |  |  |  |  |  |  | |
| IT Services |  |  |  |  |  |  | |
| Valuation/Actuarial Services |  |  |  |  |  |  | |
| Legal Services |  |  |  |  |  |  | |
| Corporate Finance Services |  |  |  |  |  |  | |
| Transaction Related Services |  |  |  |  |  |  | |
| **Conclusion:**  There are no non-audit services provided to the client.  OR  There are no threats arising from any non-audit services provided to the client.  OR  The safeguards identified ensure that any non-audit services provided to the audit client do not jeopardize the firm’s objectivity and independence. | | | | | | | |

\*SI = self-interest; SR = self-review; A = advocacy; F = familiarity; I = intimidation