



## INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OF UGANDA

### 2018 ANNUAL PRACTICE RETURN

This return enables the Institute to obtain better understanding of accountancy firms; their business activities; specific capabilities; and the risks that they face. The return primarily facilitates the operations of the Institute's Quality Assurance Programme.

#### 1.0. FIRM'S INFORMATION:

Name: .....

Year of Commencement of Business: .....

Accounting Year End .....

#### 1.1 Principal Office:

Physical Address: .....

Postal Address: .....

Telephone No: ..... Fax: .....

E-mail: .....

Website Address: .....

#### 1.2 Other Offices (provide details of other offices operated by the firm)

Physical Address: .....

Postal Address: .....

Telephone No: ..... Fax: .....

E-mail: .....

Does the firm have registration in any country other than Uganda?

If yes, please give the country (countries), the name of the registering body and the registration number

#### 1.3 Connected Firms

- **Affiliate** means an entity, regardless of its legal form, which is connected to the firm by means of a common ownership, control or management.
- **Network** means a larger structure aimed at cooperation which a firm belongs to and shares common quality control policies and procedures, common business strategy, common name or shares significant professional resources.

##### (A) Affiliate

Name of Affiliate:

Address: .....

Website Address: .....

Nature of involvement in connected entity:

**(B) Network**

Name of Network:

Head Office Address: .....

Website Address: .....

Nature of involvement in connected entity:

**2.0. PRACTICE DETAILS:**

**2.1. Sole Practitioner.**

Full-time  Part-time

**2.2. Partnership.**

Number of partners: Full-time: ..... Part-time: .....

**2.3. Gender of Partners.**

Number of partners: Male: ..... Female: .....

**2.4. Name of Managing Partner: .....**

**2.5. Number of Offices and Distribution**

	Region	District	Number
1.	Northern		
2.	Western		
3.	Eastern		
4.	Central (excluding Kampala)		
5.	Kampala		

**3.0 STAFFING LEVELS**

NUMBER OF STAFF:		Number
1.	Qualified Accountants:	
	(a) Members of ICPAU.	
	(b) Graduates of ICPAU.	
2.	Professional Accounting Students.	
	(a) CPA students.	
	(b) ATC students.	
	(c) Other professional courses (ACCA, CIMA, CPA-K, etc).	
3.	Other professionals.	
4.	Consultants.	
5.	Administration.	
6.	Others.	
	<b>TOTAL</b>	

**3.1 NUMBER OF AUDIT STAFF (Excluding Partners)**

Qualified: ..... Non Qualified: .....

**3.2 GENDER:**

Number of Staff: Male: ..... Female: .....

**3.3 AVERAGE SALARY OF STAFF (Excluding Partners)**

Lowest Average Salary.....

Highest Average Salary.....

**4.0. CLIENT INDUSTRY (provide the number):**

		Number
1.	Banking.	
2.	MDIs, MFIs & SACCOs.	
3.	Forex bureaus.	
4.	Insurance.	
5.	Agriculture.	
6.	Infrastructure, Construction and Real Estate	
7.	Manufacturing and Processing.	
8.	Technology and Communication.	
9.	Mining and Petroleum	
10.	Professional (e.g. lawyers, medical practitioners etc.).	
11.	Trading.	
12.	Hotel & Leisure.	
13.	Government Departments and Authorities	
14.	Local Government	
15.	Central Government	
16.	NGOs.	
17.	Educational Institutions.	
18.	Medical Institutions.	
19.	Cooperatives.	
20.	Other (please specify)	
	<b>TOTAL</b>	

**5.0. FIRM'S OVERALL QUALITY**

1. Do you have a specific person in charge of ISQC 1? .....

If yes, name the person.....

**6.0 GROSS REVENUE (Based on Most Recent Year-End Results)**

		UGX
1.	Audit & Assurance	
2.	Taxation	
3.	Accountancy	
4.	Management Consultancy.	
5.	Insolvency	
	<b>GROSS PRACTICE INCOME</b>	

**7.0. FILLED IN BY:**

Name: .....

Designation: .....

Signature: ..... Date: .....

**8.0. ATTESTATION:**

I confirm that to the best of my/our knowledge and belief, the confirmations, undertakings, the information in (and provided with) this Return are a true and accurate statement of the firm's circumstances.

Name: .....

Designation: .....

Signature: ..... Date: .....