

Questionnaire:

- Which body or committee within the audited entity carries out the functions assigned to the audit committee?
- Does at least one member of that body/committee have competence in accounting and/or auditing?
- Is a majority of the members of that body/committee independent of the audited entity?
- Did the audit committee monitor the amount of fees paid to the statutory auditor (or the audit firm) in order to ensure future compliance with the permitted non-audit services fee cap of 70%?
- Did the statutory auditor (or the audit firm) of the entity discuss with the audit committee threats to its independence as well as safeguards applied to mitigate those threats?
- Did the statutory auditor (or any member of its network) submit a tender to the entity, its parent and controlled undertakings, for the provision of non-audit services during the reference period?
- Were all these requests for non-audit services examined by the audit committee?