

NEW CLIENT REVIEW FORM - CORPORATE

Client Name		
Company Number		
Prepared by		
Date		
Independent / Conflict / Ability	Yes / No	
Have we acted in any capacity in the past (as auditors in the last three years)?		
Has there been a significant professional relationship in past?		
If MVL to CVL or Admin/CVA to liquidation should we accept nomination?		
Having regard to the above are we independent and objective?		
Are any of the employees of this firm ex-employee's of this new client?		
Are we acting for the company, any other group, associates or connected company and the individual director?		
Are there any personal relationships with the directors or individuals involved?		
Send an email to all staff to confirm no conflict/relationships.		
Have we given careful consideration to the implications of acceptance?		
Have we considered the perceived view of outside world?		
Are we capable of dealing with this work?		
What was the source of this work?		
Comments		
If in doubt contact ICAEW/Regulator by telephone and make a file note.		

Money Laundering Considerations	Yes / No
Obtain a company search which should give you the details below.	
Obtain a copy of the certificate of incorporation.	
Obtain evidence of the Registered Office address and all principal trading addresses.	
Obtain a list of all directors and major shareholders (over 25%).	
Record details of the largest shareholder and undertake appropriate identification procedures.	
Confirm that the company has not been or is not in the process of being dissolved, wound up or struck off.	
Are you confident that the individuals with whom you are dealing have the authority to act on behalf of the company?	
Are you aware of any relevant press comment in respect of the company, directors or shareholders?	
If you believe that the company is acting on behalf of another individual or company record details and undertake the appropriate identification.	
Diary note to monitor on-going relationship.	
FSA Regulated Company	
Company's FSA registration number	
Name of MLRO	
Check at www.fsa.gov.uk/register/professional/fsa.html	

Identification of Directors / Shareholders (over 25%)		Yes / No
Name of first Individual.		
Obtain at least one piece of evidence of the individual's identity.		
Obtain one piece of evidence of their home address.		
Are you aware of any relevant press comment in respect of the individual		
Are you satisfied the person is whom they claim to be?		
Type of evidence of identity?		
Country of issue?		
Date of issue?		
Is the individual a Politically Exposed Person, if so, additional identification is required as per money laundering regulations 2007.		
Passport or License number.		
Type of evidence of address.		
Date of birth (if known).		
Assess Risk		
Met face to face and normal risk - Obtain photo id only.		
Not met face to face and higher risk - Obtain photo id and additional piece of evidence or proof of identification.		
Notes		

Identification of Directors / Shareholders (over 25%)		Yes / No
Name of second Individual		
Obtain at least one piece of evidence of the individual's identity.		
Obtain one piece of evidence of their home address.		
Are you aware of any relevant press comment in respect of the individual		
Are you satisfied the person is whom they claim to be?		
Type of evidence of identity/		
Country of issue?		
Date of issue?		
Is the individual a Politically Exposed Person, if so, additional identification is required as per money laundering regulations 2007.		
Passport or License number.		
Type of evidence of address .		
Date of birth (if known).		
Assess Risk		
Met face to face and normal risk - Obtain photo id only.		
Not met face to face and higher risk - Obtain photo id and additional piece of evidence or proof of identification.		
Notes		
Reviewed by		
Date		
If the are more than two director/shareholders copy and complete pages.		