



HALL CHADWICK 

TRANSPARENCY
REPORT 2023

AUDIT QUALITY: *A Fresh Perspective*



INTRODUCTION

About the Report

This transparency report has been prepared in accordance with the provisions of section 332A of the Corporations Act 2001

All information in this report is of a general nature only. No professional advice or services are being provided by Hall Chadwick from the provision of this document. While we have taken care to ensure the accuracy of all information supplied, no responsibility can be taken for any loss arising from action taken or refrained from on the basis of this publication.

Liability limited by a scheme approved under Professional Standards Legislation.

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Legal Structure & Ownership

The Hall Chadwick National Association (“the Association”) operates as a company and is made up of the following member firms - Hall Chadwick NSW, Hall Chadwick VIC, Hall Chadwick QLD, Hall Chadwick WA and Hall Chadwick NZ. Members of the Association are independently owned firms across Australia that each carry on their own separate and distinct businesses.

The Hall Chadwick National Association is defined as a Network of Member Firms under APES 110. Each member firm in the network is run separately and independently of each other and is governed entirely by its own partners and management team.

There is no joint ownership and no profit-sharing arrangements among the member firms in Hall Chadwick NSW, Hall Chadwick QLD, Hall Chadwick WA and Hall Chadwick NZ. Partners of these member firms are not legal Partners with the Partners of these other member firms and are not responsible for any services they provide.

Hall Chadwick NSW has an equity interest in Hall Chadwick VIC. Hall Chadwick VIC is managed by a board comprising of directors from both Hall Chadwick NSW and Hall Chadwick VIC.

The Association is a not-for-profit entity that does not provide professional services but provides services to each of the member firms. It charges member firms a fee calculated as a percentage of their annual fees in order

to cover costs. The costs incurred by the Association are for services such as quality control, national conferences, marketing, technology and publicity where the benefits of the services can be gained by all firms.

Membership is governed by an Association Agreement. The key condition of membership is that member and representative firms are reputable and substantial accounting firms providing a range of services including audit, business services, tax and insolvency and satisfy all professional standards and quality assurance procedures required to practice as chartered accountants.

The Association is governed by an Executive Committee. The Executive Committee comprises partners from each of the member firms. The Executive Committee is responsible for the strategic direction of the Association.

The Association supports each firm in the delivery of their local services by supporting quality, consistency and efficiency across member firms.

Network Membership

HALL CHADWICK 

Hall Chadwick National Association

Each Hall Chadwick firm is independently owned and operated by the partners/directors of each firm using a variety of private entities including unit and discretionary trusts, partnerships and proprietary companies. The partners of each firm are ultimately responsible for the governance of their firm and meet regularly to discharge their responsibilities as business owners.

Each firm has an executive group of partners and/or a management committee to assist in the day to day running of their practice. Accountability and reporting is by divisional service lines.

PRIMEGLOBAL International Network



Independent Member of

PrimeGlobal

The Association of Advisory
and Accounting Firms

To complement our Australian network, Hall Chadwick is also a member of the PrimeGlobal International accounting group. PrimeGlobal is one of the five largest associations of independent accounting firms in the world.

PrimeGlobal comprises approximately 300 highly successful independent public accounting firms in over 100 countries. PrimeGlobal member firms offer a range of services and industry expertise around the globe. Their main purpose is to provide member firms and their clients with a pipeline to build relationships and share ideas and business opportunities.

Governance

The Partners of each firm are responsible individually and collectively for developing and implementing policies and strategies for each firm and for its direction and management. The Partners of each firm oversee all of the firm's activities and the making of decisions, including:

- establishing and implementing the overall goals and plans of the practice;
- evaluations concerning promotions of personnel;
- admission of new Partners;
- monitoring the firm's financial progress and position;
- other matters relevant to operating as a practice under the law and as members of Chartered Accountants Australia and New Zealand (CAANZ).

The Partners meet regularly to review progress against various key performance indicators and further on an ad hoc basis as required.

The administration of each practice is shared between the partners of each practice. Matters discussed and reported on at regular partner meetings include:

- Information Technology
- Quality Assurance
- Marketing
- Human Resources
- OH&S
- Finance
- Administration

The responsibility for dealing with administrative matters of each firm throughout the year is dealt with by the relevant partner as and when required.

The Managers and Associates of each firm are employees of senior status who have the responsibility of managing a team of staff and working directly with the Partners on a number of administrative matters. The Managers and Associates of each firm enjoy greater benefits and have greater responsibilities.

Each firm encourages consultation between Partners and staff. As such regular departmental and ad hoc meetings are held throughout the year between staff and their relevant Partners.

Each firm has established management committees for each division, including audit, accounting and tax, and insolvency. These are chaired by a partner from each division and comprise the directors, managers and partners from each division.

These meetings allow staff to provide and receive timely feedback on work processes and assess avenues for quality control improvements

Internal Quality Control System

The Hall Chadwick National Association has adopted policies and procedures that have been developed in accordance with both the AUASB's ASQM 1 'Quality Management for Firms that Perform Audits and Reviews of Financial Statements or other Assurance or related services and the APESB's revised APES 320 'Quality Control for Firms'.

Hall Chadwick's implementation of Australian Standard on Quality Management (ASQM 1) will further enhance our approach to managing the quality of engagements performed, identifying and addressing risks to audit quality, and driving improvements in the firm's quality control processes.

Hall Chadwick's quality control system includes the following elements:

- Leadership
- Ethics
- Client Engagement & Acceptance
- Human Resources
- Professional Skills & Education



• Leadership

The Hall Chadwick National Association recognises the importance of quality in performing all client assignments and is committed to ensuring that quality not be compromised by commercial considerations. Each firm's Partners accept ultimate responsibility for Hall Chadwick's system of quality control.

The Audit Partners of each firm assume overall responsibility for all audit work that is carried out and for ensuring the use of appropriate methodology and adherence to auditing standards. Audit associates and senior managers are held accountable for each engagement performance and the implementation of each firm's professional standards within the audit process.

The mandatory status of APES 320 & ASQM1 is acknowledged and each Hall Chadwick firm reaffirms its intention to operate its practice in a climate of quality and the requirements effective from 15 December 2022.

Each firm's commitment to quality, and the quality control procedures needed to ensure that this is achieved are embedded in technical training programs involving all professional staff, various work review procedures and staff appraisal processes.

The Partners have made it a priority to devote sufficient resources for the development and improvement of each firm's quality control procedures. Regular communication and reinforcement of Hall Chadwick's quality control principles to all levels of staff have been built into the way each firm performs its work, and it is one of the major roles of all Partners.

• Ethics

Each firm expects all of its members to conduct themselves, when dealing with clients, the wider public or other professionals, in a manner that will bring credit to the Association and to themselves. Partners and staff should at all times comply with relevant laws and regulations and avoid any act or omission that may bring discredit to the association or the profession. Accordingly, each Firm has adopted the obligations outlined in APES 110 “Code of Ethics for Professional Accountants” and APES 320 concerning Ethical Requirements. As a Chartered Accounting firm, we are also governed by the by-laws of CAANZ.

A copy of each firm’s protocol and procedures is provided to all new incoming members of staff who are required to sign off on each firms’ protocol and procedures prior to employment commencing. Any personnel not adhering to each firm’s protocol and procedures will be counselled and where appropriate may be subject to disciplinary action.

No team member is permitted to hold a financial interest in an audit client and all staff are required to disclose any relationships with audit clients bi-annually through completing an Independence questionnaire. The audit engagement Partners and a Committee of Partners that are responsible for evaluating any threats to independence and ensuring any threats that clearly are not insignificant are documented and eliminated or reduced to an acceptable level.

Each firm requires all staff to comply with the Privacy Principles in dealing with client information and to maintain strict client confidentiality regarding all work assignments.

• Client Engagement & Acceptance

Partner Rotation

In accordance with legislation and professional standards, Hall Chadwick requires the lead engagement Partner and the engagement quality control reviewer on listed entity audit engagements to be rotated from the audit as required by our internal policies and the requirements of APES110.

The firm regularly monitors the reliance on revenue received from individual audit clients to ensure not more than 15 per cent of each firm's revenue comes from a single client and that appropriate safeguards are in place to reduce the threat of reliance on any particular revenue source

Client Engagement and Acceptance

Each firm is committed to carrying out vigorous procedures prior to accepting any new audit clients in order to satisfy themselves that any proposed client is a good fit for their firm and capable of catering to the client's needs. These procedures are designed to assess any risk associated with new clients and issues we consider including:

- Risks associated with the entity's business, Industry or operating location.
- Enquiries made with the previous auditors regarding the circumstances leading to the change in auditor and whether there are any professional or ethical reasons why we should not accept the appointment.
- Conflict of Interest & Independence checks across the Hall Chadwick National Association
- Whether the entity has a problematic credit history.
- Whether the firm has the necessary resources and skills to satisfactorily complete the requested assignment.

For all new clients, in addition to completing a conflict check we are required to complete client acceptance procedures.

For all continuing engagements there is a requirement that at the end of every audit, and then prior to commencing the audit of the same entity the following year, the audit Partner assesses the firm's ongoing independence and client acceptability. Any issues that came to our attention during the audit are taken into account as part of this assessment.

Prior to agreeing to provide other services to an audit client of Hall Chadwick, the Partner who has been requested to provide that service is required to obtain the prior approval from the audit engagement Partner before commencing that service. The audit engagement Partner is required to assess the threat to audit independence from the other service prior to giving his consent.

Staff Review Procedures

On a semi-annual basis an independence declaration is obtained from all Partners and staff of each firm to ensure they are aware of their responsibility to maintain independence and to confirm they do not hold any financial interest in an audit client of any firm in the National Association.

Audit Independence Committee

A committee of Partners has the responsibility for ensuring that independence policies and procedures are updated in a timely manner in line with changes to the legal, professional and ethical requirements. This committee reviews the independence declarations completed by staff and Partners on a semi-annual basis. Where any positive declarations have been made by staff identifying independence concerns, the committee meets to determine any appropriate action to be taken to eliminate threats to the firm's independence and objectivity.

• Human Resources

At Hall Chadwick, we understand that successful business is about people and teamwork. As a result, we are always on the lookout for talented people who are passionate about accounting. We recognise that our continuing success depends upon the quality and culture of our people.

We are only able to provide a high standard of audit services to our clients through employing highly capable employees in our firm. We have therefore made recruiting and retaining high calibre and robust staff one of our top priorities.

Human Resources matters are managed by each of the firm's HR personnel, with input from the Partners in each firm and relevant service line.

The majority of all staff working on audit engagements are qualified accountants with either CAANZ or CPA Australia, or are training towards achieving that qualification.

We recruit accounting cadets and graduates, as well as qualified and experienced audit professionals throughout the year based on each firm's internal requirements. Our level of staff resources is monitored on a regular basis in order to ensure that we have the right levels of expertise within each team.

Each firm has developed detailed job descriptions for all levels of staff setting out not only roles and responsibilities of staff at each grade, but also the level of skills and competencies that staff are expected to have developed. Staff are currently reviewed on a six-monthly basis. Further, audit staff receive informal performance feedback at the end of each audit engagement. No staff member is remunerated on the basis of selling non-audit services to audit clients.

Hall Chadwick is an equal opportunity employer and is committed to the recruitment and development of a diverse workforce made up of competent and committed individuals.

• Professional Skills and Education

All staff of each firm are required to achieve and maintain technical competence in order for the Firm to have reasonable assurance that staff have the knowledge required to enable them to fulfil responsibilities assigned.

The firm has developed a comprehensive training program to familiarise professional staff on Hall Chadwick's audit methodology and procedures, financial reporting developments and other technical areas.

Professional development comprises three main areas:

- Self-study – from discussions, reading books, technical materials and journals, completing self-study courses, and participating in professional committees and activities.
- On the job training – from appropriate work assignments, effective instruction and supervision, accurate and timely performance appraisals and feedback, and assistance from interested mentors.
- Continuing professional education – from group conferences, programs, workshops, courses, seminars and other relevant formal sources.

Each Firm conducts regular staff training on audit related matters which all professional audit staff are required to attend. On a rotation basis, each professional staff member has the opportunity to prepare and lead the discussion on a relevant topic. External parties are also regularly brought in to present to audit team members on specific areas of audit training.

The Firm encourages staff to attend courses run by CAANZ and other relevant institutions or professional bodies. Staff also have access to up to date and comprehensive reference databases and materials covering auditing and accounting policy, procedures and methodology.

Each accredited professional staff member is required to meet and maintain training and development requirements and records in accordance with the regulations set by CAANZ and this is discussed with staff at their review.

Examples of activities that qualify for training and development credit are:

- Congresses, conferences, forums, conventions, courses, seminars, workshops, lectures and other professional educational activities presented by CAANZ
- Meetings of CAANZ technical discussion groups
- Appropriate educational activities provided by the member's employer or practice entity, either in-house or externally by individuals or organisations engaged by the employer
- Tertiary courses presented by educational institutions
- Appropriate educational and developmental activities presented under the auspices of academic institutions, commercial establishments or other professional bodies
- Researching and writing technical publications, preparation and delivery of technical papers
- Service on technical or research committees under the auspices of CAANZ, CPA Australia other professional bodies or organisations

Engagement Performance



Methodology

Our audit approach is based upon the Hall Chadwick's audit methodology in conjunction and use of the CaseWare documentation platform. All documentation is fully compliant with all relevant accounting and audit standards.

Supervision & Review

All work is carried out by suitably experienced audit team members and individual job progress is reviewed during regular team meetings. A review for completeness and accuracy of work is then performed by senior members of staff, who raise any significant matters with the relevant manager and Partner.

We acknowledge the requirement for audit engagement Partners to dedicate appropriate time to each audit engagement. As a result, the Partners are actively involved in audit planning, assisting audit staff to gain an understanding of the client's business and to consider specific audit risks.



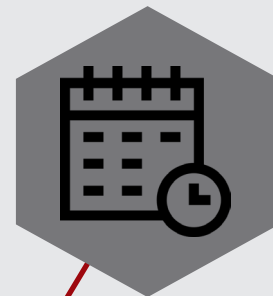
Consultations and Referrals

Where our audit clients require the services of other professionals, we assist them by referring them to either specialist experts within each firm or across the Hall Chadwick association. Such referrals when required are only made with the approval of the engagement Partner.

Audit Documentation

Each firm's audit documentation policy identifies the use of certain mandatory CaseWare audit programs. This document is regularly reviewed and updated by the audit management group of each firm and forms part of each firm's regular training program.

Each firm remains committed to appropriate training and review by senior staff and Partners to ensure that appropriate audit file documentation and mandatory CaseWare audit programs are completed on all audit engagements.



Engagement Quality Control Reviews (EQCR)

Each firm has established and documented a process to assess whether an EQCR is required for non-listed entities. The factors considered include:

- Whether the engagement Partner has been the engagement Partner for over 5 years.
- Client turnover.
- Assessed audit risk.
- The existence of any close personal relationships between the engagement Partner and the client.
- Rotation of the Audit Manager

Where it is considered that an EQCR is warranted, they are carried out by a Partner with sufficient audit experience, who is not otherwise involved in providing services to that client.

Monitoring

Quality Control

Each firm has established either by the partner group as a whole or through a Committee the supervision of the firm's monitoring activities. The committee comprises Partners from each firm and/or with senior personnel .

These committees meet as and when required. Regular matters dealt with by these committees include:

- i. Review of independence checklist for all divisions within the practice.
- ii. Undertake risk assessments for all sections of the practice.
- iii. Review of procedures for dealing with complaints and whistleblowers.
- iv. Review of the monitoring programs.
- v. Partner review process.
- vi. Monitoring of all other committee meetings within the practice.

Cold File Reviews

Regular internal and external peer reviews are conducted in relation to statutory audits carried out by each firm in relation to audit quality and compliance with independence procedures.

National Association Member Firm Audit Peer Reviews

Audit Partners in each member firm of the National Association complete peer reviews of audit files of their other member firms on a rotation basis throughout the year. The most recent peer review of each firm's audit files was completed in June 2023.

CAANZ Reviews

An independent quality assurance review is also conducted by a reviewer appointed by CAANZ as and when required.

The Partners and senior management consider all recommendations arising from the various monitoring reviews and take action to implement appropriate changes to our organisational procedures.

The quality control framework has also developed procedures to monitor any complaints and allegations against the firm in respect of the professional services provided, together with whistleblower revelations received regarding client affairs.

• Regulatory Monitoring

Regular external reviews are conducted by the regulatory bodies below of statutory audits carried out by Hall Chadwick firms in relation to audit quality and compliance with independence procedures. Each firm welcomes these reviews as an opportunity to gain valuable external feedback regarding the functioning of our Quality Control framework and processes.

The Partners of each firm consider all recommendations made from these inspections and work with the responsible staff to implement any necessary changes to work processes. Specific staff training needs highlighted in the reviews are also taken into account and provided as required.



Australian Securities & Investments Commission (ASIC)

ASIC is the main regulatory body responsible for the licensing and oversight of auditors and audit firms in Australia. ASIC conducts an audit inspection program which reviews compliance with audit quality and auditor independence requirements of the Corporations Act 2001. Hall Chadwick was last inspected by ASIC in 2020 (Hall Chadwick NSW office).



Chartered Accountants Australia and New Zealand (CAANZ)

CAANZ members who hold a Certificate of Public Practice (CPP) are required to undergo CAANZ's Quality Review Program. The program is designed to assess whether members in public practice have the appropriate quality control policies and procedures in place to comply with professional standards and regulatory requirements. As a Chartered Accounting firm where the majority of our Partners are CAANZ members, Hall Chadwick is subject to the CAANZ Quality Review Program.



Public Company Accounting Oversight Board (PCAOB)

The Hall Chadwick NSW is registered with the PCAOB in the US and can undertake audit work for the Australian subsidiaries of publicly listed American companies. The last PCAOB inspection was conducted in November 2013 of the Hall Chadwick NSW office.

• Internal Monitoring

The firm recognises the requirements of ASQM1 and APES 320 to provide a relevant and effective system of quality control and is committed to its ongoing evaluation. As such, each firm has developed the following mechanisms to monitor its Quality Control Framework:

The Audit Peer Review Program is governed by the Association's Audit Peer Review Charter and administered by the Audit and Assurance committee to comply with ASQM 2 'Engagement Quality Reviews'. A selection of each firm's audit files are reviewed annually and cover the following:

- Compliance with Hall Chadwick's Quality Control and Independence policies.
- Compliance with the Associations peer review Checklist inclusive of compliance with Accounting and Auditing Standards.
- Each audit partner has a minimum of one engagement file reviewed to establish that sufficient appropriate audit evidence exists to support the opinion given and that the opinion was appropriate.

Peer Review reports are issued to the audit and assurance committee. Where necessary, Hall Chadwick's audit committee assists the respective firm to undertake any remedial action.

Staff are given regular feedback on the quality of their work through the audit peer review program. Performance appraisals also provide an opportunity to give feedback for the continuing education and development of staff.





Statement of Effectiveness

The individual firms within the Hall Chadwick National Association have each implemented a comprehensive Quality Control framework with the objective of providing all stakeholders reasonable assurance that:

- Audit and other engagements undertaken by Hall Chadwick firms comply with Australian Auditing Standards, relevant ethical requirements, and applicable legal and regulatory requirements; and
- All audit reports issued are appropriate in the circumstances.

Each firm confirms that on the basis of their Quality Control monitoring activities, they are confident its system of internal controls is operating effectively, in all material respects.



Specific Requirements for Hall Chadwick WA

As at 30 June 2023, Hall Chadwick WA Audit Pty Ltd and Hall Chadwick (WA) Pty Ltd audit entities that meet the criteria for the preparation and lodgement of a Transparency Report under the requirements of section 332A(1) of the Corporations Act 2001.

Hall Chadwick WA Audit Pty Ltd and Hall Chadwick Audit (WA) Pty Ltd are Authorised Audit Companies as defined under Division 1 Part 9.2A of the Corporations Act 2001. The contents of the Report is to be read in conjunction with the remainder of the document and together address all elements of Part 2 of Schedule 7A of the Corporations Regulations 2001.

Listed Audit Clients Hall Chadwick Audit (WA) Pty Ltd

Hall Chadwick (WA) Audit Pty Ltd conducted audits of the following listed entities for the year ended 30 June 2023

BLACK CANYON LIMITED

DTI GROUP LIMITED

KEMAO INDUSTRIES LIMITED

LATIN RESOURCES LIMITED

OAR RESOURCES LTD

PINNACLE MINERALS LIMITED

ROCKETDNA LTD.

STONEHORSE ENERGY LIMITED

SUMMIT MINERALS LIMITED

VDM GROUP LIMITED

Financial Information for Hall Chadwick Audit (WA) Pty Ltd

Fees for Assurance Services	\$1,140,058.00
Fees for Non Audit Services	\$17,404.00
Total Fees	\$1,313,462.00

Listed Audit Clients Hall Chadwick WA Audit Pty Ltd

Hall Chadwick WA Audit Pty Ltd conducted audits of the following listed entities for the year ended 30 June 2023

ACCELERATE RESOURCES LIMITED	FINDI LIMITED
ACDC METALS LTD	FIRETAIL RESOURCES LIMITED
AKORA RESOURCES LIMITED	FORRESTANIA RESOURCES LIMITED
ALBION RESOURCES LIMITED	GALAN LITHIUM LIMITED
AMANI GOLD LIMITED	GENESIS MINERALS LIMITED
ASTON MINERALS LIMITED	GENMIN LIMITED
AUGUSTUS MINERALS LIMITED	GLOBAL PETROLEUM LIMITED
AURA ENERGY LIMITED	GREAT WESTERN EXPLORATION LIMITED
AUSTRALIAN CRITICAL MINERALS LIMITED	HANNANS LTD
AVENIRA LIMITED	ICANDY INTERACTIVE LIMITED
AVZ MINERALS LIMITED	ICENI GOLD LIMITED
BINDI METALS LIMITED	IMPACT MINERALS LIMITED
BURLEY MINERALS LTD	IXUP LIMITED
CASTILE RESOURCES LIMITED	KADDY LIMITED
CAZALY RESOURCES LIMITED	KAIROS MINERALS LIMITED
COMPLII FINTECH SOLUTIONS LTD	KEY PETROLEUM LIMITED
COOLABAH METALS LIMITED	KINGSLAND MINERALS LTD
COOPER METALS LIMITED	LACHLAN STAR LIMITED
CYCLIQ GROUP LIMITED	LION ENERGY LIMITED
DC TWO LIMITED	LITHIUM AUSTRALIA LIMITED
DESERT METALS LIMITED	LOCKSLEY RESOURCES LIMITED
DUKETON MINING LIMITED	METALSGROVE MINING LIMITED
DYNAMIC METALS LIMITED	MOUNT BURGESS MINING N.L.
EVION GROUP NL	MTM CRITICAL METALS LIMITED
FATFISH GROUP LIMITED	NOBLE HELIUM LIMITED

NORFOLK METALS LIMITED	STREAMPLAY STUDIO LIMITED
NORWOOD SYSTEMS LIMITED	TAMBOURAH METALS LTD
OD6 METALS LIMITED	THE AGENCY GROUP AUSTRALIA LIMITED
ODESSA MINERALS LIMITED	TORQUE METALS LIMITED
OKAPI RESOURCES LIMITED	TREK METALS LIMITED
OZZ RESOURCES LIMITED	TYRANNA RESOURCES LIMITED
POINTERRA LIMITED	UNIDATA PTY LTD
PVW RESOURCES LIMITED	UVRE LIMITED
QEM LIMITED	VIRIDIS MINING AND MINERALS LIMITED
RACE ONCOLOGY LIMITED	VMOTO LIMITED
RAGNAR METALS LIMITED	WILDCAT RESOURCES LIMITED
RECHARGE METALS LIMITED	ZINC OF IRELAND NL
REGENER8 RESOURCES NL	ZULEIKA GOLD LIMITED
RUBIX RESOURCES LIMITED	
RUMBLE RESOURCES LIMITED	
SCOUT SECURITY LIMITED	
SIREN GOLD LIMITED	
SSH GROUP LTD	

Financial Information for Hall Chadwick WA Audit Pty Ltd

Fees for Assurance Services	\$5,775,597.00
Fees for Non Audit Services	\$305,530.00
Total Fees	\$6,081,127.00

Financial Information

The total turnover for the Hall Chadwick National Association for the year ended 30 June 2023 was approximately \$93.5m (unaudited). Approximately \$18.7m of this relates to audits of financial statements conducted by the National Association and \$74.8m relates to other services provided by the National Association.

Partners' Remuneration

The Hall Chadwick National Association currently has 54 Partners who share in differing degrees in the risks and rewards of each Partnership. Whilst some Partners are solely fixed salary Partners, a number of other Partners, in addition to a fixed salary, also share in the ownership of each Partnership in varying proportions. Remuneration for all Partners is considered and agreed annually.

The remuneration package of a Partner is comprised of the following elements:

- Base Salary
- Bonus (A minor component of remuneration paid in limited circumstances)
- Dividend payments (for Partners with an equity holding)

In assessing remuneration of Partners, the following issues are considered:

- Quality of work and management of risk
- Interaction with clients
- Dealing with and handling of staff
- Level of and quality of fees
- Cultural mix within the firm
- Technical skills and experience
- Leadership
- Future prospects in relation to advancement of the firm
- Resource requirements of the firm
- Opportunities within the firm
- Anticipated growth of the firm
- Growth of the Partner's division

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