**Assignment of Personnel to Engagements**

In smaller firms, time availability, occurrence of many year ends together at certain times of the year, and lack of necessary skill sets are common problems. When considering assignment of personnel to engagements, it is useful at the same time to consider the need for outside experts and make such arrangements on a timely basis.

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| **Assignment of Personnel to Engagements** | **Yes** | **No** | **N/A** | **Document which contains the policy and procedure** |
| 1. Define the firm’s approach to assigning partners and staff to engagements, taking into consideration overall firm and office needs and the measures employed to achieve a balance of personnel requirements, personnel skills, and individual development and utilization.(a) Plan the firm’s personnel needs on an overall basis.(b) Identify the firm’s requirements for specific engagements, at the earliest possible date.(c) Prepare time budgets for engagements to determine the personnel requirements, and schedule work.(d) When determining personnel requirements and use of partners and staff, consider the engagement’s size and complexity, personnel availability, special expertise required, timing of the work to be performed, continuity and periodic rotation of personnel, and on-the-job training opportunities. |  |  |  |  |
| 2. Appoint an appropriate partner or senior experienced staff to be responsible for assigning personnel to engagements. When deciding on individual assignments, consider:(a) Staffing and time requirements of a specific engagement;(b) Evaluations of individual qualifications regarding experience, position, background, and special expertise;(c) The extent of supervisory personnel’s planned supervision and involvement;(d) Projected time availability of individuals assigned;(e) Situations where possible independence problems and conflicts of interest may exist, such as assigning personnel to engagements for clients that are former employers or employers of family members; and(f ) When assigning personnel, give appropriate consideration to both continuity and rotation to provide for efficient conduct of the engagement and the perspective of other personnel with different experience and backgrounds. |  |  |  |  |
| 3. Provide for the engagement partner’s approval of the engagement’s scheduling and staffing.(a) Submit for review and approval the names and qualifications of personnel to be assigned to an engagement.(b) Consider the experience and training of the engagement team in relation to the engagement’s complexity or other requirements and the extent of supervision to be provided. |  |  |  |  |