	Description	N/A	\checkmark	Notes
1.	Appointment of accountant			
2.	Banking arrangements			
3.	Fiscal year			
4.	Drawing on joint venture funds			
5.	Accounting requirements for each architectural practice			
6.	Authority to endorse cheques			
7.	Approval for expenses			
8.	Title to intellectual property			
9.	Insurance requirements			
10.	Joint venture assets and assets of architectural practices			