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| --- | --- | --- |
| **Client:** | **$(client)** | |
| **Period end date:** | **$(start) - $(end)** | |
| **EGA title:** | \*Acceptance/Continuance | |
| **Ref. no.:** |  | |
| **Prepared by:** | $(user) | **Date:** |
| **Approved by Manager:** |  | **Date:** |
| **Approved by Partner:** |  | **Date:** |

|  |  |  |
| --- | --- | --- |
| **Procedures performed** | **Links** | **Ref. no.** |
| 1. For new clients, a pre-acceptance investigation was performed and the results were documented and ensured that they remain appropriate. Also communicated with the predecessor auditor. For continuing engagements, the continuance documentation was completed and the results were documented and ensured that they remain appropriate. | [**Acceptance Memo.docx**](../../../../../G:/My%20Drive/MZCO/Audit%20Manual/1.%20Planning/1-3%20Pre-engagement/1.%20Client%20Acceptance%20&%20Continuance/Acceptance%20Memo.docx)**/** [**Continuance Memo.docx**](../../../../../G:/My%20Drive/MZCO/Audit%20Manual/1.%20Planning/1-3%20Pre-engagement/1.%20Client%20Acceptance%20&%20Continuance/Continuance%20Memo.docx) |  |
| 1. The engagement team considered the impact of the output from the acceptance/continuance process such that each identified risk condition was mapped to either a disposition comment explaining why the condition does not represent a significant risk on the engagement, or to an engagement specific significant risk. | [**Acceptance Memo.docx**](../../../../../G:/My%20Drive/MZCO/Audit%20Manual/1.%20Planning/1-3%20Pre-engagement/1.%20Client%20Acceptance%20&%20Continuance/Acceptance%20Memo.docx)**/** [**Continuance Memo.docx**](../../../../../G:/My%20Drive/MZCO/Audit%20Manual/1.%20Planning/1-3%20Pre-engagement/1.%20Client%20Acceptance%20&%20Continuance/Continuance%20Memo.docx) |  |
| 1. The engagement team confirmed that all required approvals were obtained in a timely manner:    1. Form A/B and Form 29 for confirmation of appointment.    2. In case of new clients, NOC from retiring auditor. However, in case of late appointment, confirmed resignation of retiring auditor had been obtained and sought NOC after other formalities. | For a) Attach required documents.  For b) Not applicable since it is not a new client or attach required documents. |  |