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

|  |  |  |
| --- | --- | --- |
| **Procedures performed** | **Links** | **Ref. no.** |
| 1. The engagement team determined and documented accordingly, the appropriate person(s) within the entity’s governance structure with whom to communicate including whether to communicate with a sub-group of those charged with governance. | [**Client Overview.docx**](../7%20Understanding%20the%20Entity%20and%20Its%20Environment/Client%20Overview.docx) |  |
| 1. The engagement team communicated responsibilities of the auditor for financial statement audit including that the auditor is responsible for forming and expressing an opinion of the financial statements that have been prepared by the managements with the oversight of those charged with governance; and that audit of financial statement does not relieve management or those charged with governance of their responsibilities. The engagement letter included these matters. | Attach engagement letter |  |
| 1. The engagement team communicated with those charged with governance an overview of the planned scope and timing of the audit, including communicating about any significant internal control deficiencies and significant risks identified. | [**Client Meeting Minutes.docx**](../../../../../G:/My%20Drive/MZCO/Audit%20Manual/1.%20Planning/7%20Understanding%20the%20Entity%20and%20Its%20Environment/Client%20Meeting%20Minutes.docx)  [**Fraud Inquiries.docx**](../../../../../G:/My%20Drive/MZCO/Audit%20Manual/1.%20Planning/10%20Fraud%20Risk%20Assessment/Fraud%20Inquiries.docx)  Attach any minutes/memos/written communication relevant to planning phase. |  |
| 1. In case of audit of a listed entity, the audit engagement partner communicated in writing, regarding independence matters. This communication included a Statement of Compliance with the relevant ethical requirements regarding independence, and details of all relationships and other matters that in the auditor's judgment may reasonably be thought to bear on independence (including the related safeguards applied). | Not applicable since this is not an audit of a listed entity.  OR  Attach [**Threats to Independence.docx**](../1-3%20Pre-engagement/2.%20Professional%20Ethics%20and%20Independence/Threats%20to%20Independence.docx) |  |
| 1. In case of a PIC client which had an independent governance function, the engagement team discussed and mutually agreed with the audit committee (or equivalent body) and management on a documented communications plan (how, when and what they would be communicating). | Not applicable since this is not an audit of a PIC client.  OR  Attach communications plan documented in [**Planning Memorandum.docx**](../4%20Planning%20Process/Planning%20Memorandum.docx)or elsewhere. |  |
| 1. Where matters required to be communicated were communicated orally, the engagement team included them in the audit documentation, and when and to whom they were communicated. Where matters were communicated in writing, the engagement team retained a copy of the communication as part of the audit documentation. | Attach any other minutes or memos/written communications relevant to planning phase. |  |