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

|  |  |  |
| --- | --- | --- |
| **Procedures performed** | **Links** | **Ref. no.** |
| 1. The engagement partner acknowledged his responsibility for the overall quality on each audit engagement to which that partner is assigned. | [**Kickoff Meeting Minutes.docx**](../../../../../G:/My%20Drive/MZCO/Audit%20Manual/1.%20Planning/4%20Planning%20Process/Kickoff%20Meeting%20Minutes.docx) |  |
| 1. The assigned engagement team, and any auditor’s experts not part of the engagement team, collectively possessed the appropriate competence and capabilities to:    1. Perform the audit engagement in accordance with professional standards and applicable legal and regulatory requirements; and    2. Enable an auditor’s report that is appropriate in the circumstances to be issued. | [**Engagement Team Roles and Responsibilities.docx**](Engagement%20Team%20Roles%20and%20Responsibilities.docx)  If applicable, for auditor’s expert, attach respective documentation template. |  |
| 1. The engagement team planned the nature, timing and extent of direction and supervision of engagement team members and the review of their work. | [**Engagement Team Roles and Responsibilities.docx**](../../../../../G:/My%20Drive/MZCO/Audit%20Manual/1.%20Planning/4%20Planning%20Process/Engagement%20Team%20Roles%20and%20Responsibilities.docx)  [**Engagement Budgeting.xlsx**](../../../../../G:/My%20Drive/MZCO/Audit%20Manual/1.%20Planning/4%20Planning%20Process/Engagement%20Budgeting.xlsx) |  |
| 1. It was determined whether an engagement quality control reviewer was required. | [**Planning Memorandum.docx**](../../../../../G:/My%20Drive/MZCO/Audit%20Manual/1.%20Planning/4%20Planning%20Process/Planning%20Memorandum.docx) |  |
| 1. The engagement partner and other key members of the engagement team held a kickoff meeting to discuss the key actions for the commencement of engagement planning and the matters in relation to the planning process and recorded the minutes accordingly. | [**Kickoff Meeting Minutes.docx**](../../../../../G:/My%20Drive/MZCO/Audit%20Manual/1.%20Planning/4%20Planning%20Process/Kickoff%20Meeting%20Minutes.docx) |  |
| 1. The engagement team documented the following matters:    1. The overall audit strategy taking into consideration the characteristics of the engagement, reporting objectives, results of preliminary engagement activities and, where applicable, relevant knowledge gained on other engagements performed for the entity;    2. The audit plan including a description of the nature, timing and extent of planned risk assessment procedures and further audit procedures; and    3. Any significant changes made during the audit engagement to the overall audit strategy or the audit plan, and the reasons for such changes. | [**Planning Memorandum.docx**](../../../../../G:/My%20Drive/MZCO/Audit%20Manual/1.%20Planning/4%20Planning%20Process/Planning%20Memorandum.docx) |  |