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| --- | --- | --- |
| **Client:** | **${client}** | |
| **Period end date:** | **${start} - ${end}** | |
| **EGA title:** | \*Audit Report | |
| **Ref. no.:** |  | |
| **Prepared by:** | ${user} | **Date:** |
| **Approved by Manager:** | ${manager} | **Date:** |
| **Approved by Partner:** | ${partner} | **Date:** |

|  |  |  |
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| **Procedures performed** | **Links** | **Ref. no.** |
| 1. An audit report was prepared in accordance with Auditors (Reporting Obligations) Regulations, 2018. | Attach audit report |  |
| 1. UDIN was generated for placement on the audit report. | Attach audit report |  |
| 1. Requirements related to forming an opinion and reporting on financial statements were complied with. | Attach audit report |  |
| 1. The engagement team completed and documented a justification for the audit report and ensured that all requirements related to modifications to the opinion in the audit report were complied with. | [**Justification for the Audit Report.docx**](Justification%20for%20the%20Audit%20Report.docx)  Attach audit report |  |
| 1. In the case of audit of a listed entity, the engagement team determined key audit matters and ensured all related requirements were complied with. | Not applicable as it is not an audit of a listed entity.  OR  Attach audit report |  |
| 1. The engagement team considered the need to draw user’s attention, by way of clear additional communication in the auditor’s report, to:    1. A matter, although appropriately presented or disclosed in the financial statements, that is of such importance that it is fundamental to users’ understanding of the financial statements; or    2. As appropriate, any other matter that is relevant to users’ understanding of the audit, the auditor’s responsibilities or the auditor’s report.   All requirements related to emphasis of matter paragraphs and other matter paragraphs were complied with. | Attach audit report |  |
| 1. Reporting requirements related to comparative financial information were complied with. | Attach audit report |  |
| 1. Reporting responsibilities related to other information were fulfilled. | Attach audit report |  |
| 1. Where required, the engagement team communicated matters related to the above with management and/or those charged with governance. | Not applicable as no communications were required.  OR  Attach minutes/memo/ written communication made. |  |