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| --- | --- | --- |
| **Client:** | **${client}** | |
| **Period end date:** | **${start} - ${end}** | |
| **EGA title:** | \*Communications – Completion | |
| **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. The engagement team communicated to management any accounting/audit issues and other matters that arose during the audit. | Attach management letter |  |
| 1. The engagement team communicated with those charged with governance:    1. The auditor’s views about significant qualitative aspects of the entity’s accounting practices, including accounting policies, accounting estimates and financial statement disclosures. When applicable, the auditor shall explain to those charged with governance why the auditor considers a significant accounting practice, that is acceptable under the applicable financial reporting framework, not to be most appropriate to the particular circumstances of the entity;    2. Significant difficulties, if any, encountered during the audit;    3. Unless all of those charged with governance are involved in managing the entity: 2. Significant matters arising during the audit that were discussed, or subject to correspondence, with management; and 3. Written representations requested;    1. Circumstances that affect the form and content of the auditor’s report, if any; and    2. Any other significant matters arising during the audit believed to be relevant to the oversight of the financial reporting process. | Attach BoD letter |  |