|  |  |  |
| --- | --- | --- |
| **Client:** | **${client}** | |
| **Period end date:** | **${start} - ${end}** | |
| **EGA title:** | \*Consideration of Laws and Regulations | |
| **Ref. no.:** | **$(user)** | |
| **Prepared by:** | ${user} | **Date:** |
| **Approved by Manager:** | ${manager} | **Date:** |
| **Approved by Partner:** | ${partner} | **Date:** |

|  |  |  |
| --- | --- | --- |
| **Procedures performed** | **Links** | **Ref. no.** |
| 1. As part of understanding of the entity and its environment, the engagement team obtained/updated a general understanding and documentation thereof of the following:    1. The legal and regulatory framework applicable to the entity and the industry or sector in which the entity operates; and    2. How the entity is complying with that framework. | [**ISA 315 (Revised) Template.docx**](../../../../../G:/My%20Drive/MZCO/Audit%20Manual/1.%20Planning/7%20Understanding%20the%20Entity%20and%20Its%20Environment/ISA%20315%20(Revised)%20Template.docx) |  |
| 1. The engagement team documented the related risks identified and assessed. | [**Risk Assessment Document.docx**](../../../../../G:/My%20Drive/MZCO/Audit%20Manual/1.%20Planning/9%20Risk%20Assessment/Risk%20Assessment%20Document.docx) |  |