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| --- | --- | --- |
| **Client:** | **${client}** | |
| **Period end date:** | **${start} - ${end}** | |
| **EGA title:** | \*Laws and Regulations | |
| **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 obtained sufficient appropriate audit evidence regarding compliance with the provisions of those laws and regulations generally recognized to have a direct effect on the determination of material amounts and disclosures in the financial statements. | [**Register of Laws and Regulations.docx**](Register%20of%20Laws%20and%20Regulations.docx) |  |
| 1. The engagement team performed the following audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements: 2. Inquiring of management, and where appropriate, those charged with governance, as to whether the entity is in compliance with such laws and regulations; and 3. Inspecting correspondence, if any, with the relevant licensing or regulatory authorities. | [**Register of Laws and Regulations.docx**](../../../../../../../F:/MZCO/Audit%20Manual/3.%20Completion/1-5%20Concluding%20on%20Preliminary%20Assessments/Register%20of%20Laws%20and%20Regulations.docx) |  |
| 1. The engagement team remained alert for information concerning any instance of non-compliance or suspected non-compliance with laws and regulations, and if so, the engagement team obtained: 2. An understanding of the nature of the act and the circumstances in which it has occurred; and 3. Further information to evaluate the possible effect on the financial statements. | [**Register of Laws and Regulations.docx**](../../../../../../../F:/MZCO/Audit%20Manual/3.%20Completion/1-5%20Concluding%20on%20Preliminary%20Assessments/Register%20of%20Laws%20and%20Regulations.docx) |  |
| 1. The engagement team evaluated suspected non-compliance and discussed the matter, where appropriate, with the management and/or those charged with governance and assessed the appropriateness of their response. The engagement team also considered the need for further action including the need to obtain legal advice; and the implications of identified or suspected non-compliance for the audit and took appropriate action. | [**Register of Laws and Regulations.docx**](../../../../../../../F:/MZCO/Audit%20Manual/3.%20Completion/1-5%20Concluding%20on%20Preliminary%20Assessments/Register%20of%20Laws%20and%20Regulations.docx) |  |
| 1. During the audit, the engagement team remained alert to the possibility that other audit procedures applied may bring instances of non-compliance or suspected noncompliance with laws and regulations to the auditor’s attention, for example inquiring in-house and/or external legal counsel regarding litigations and claims, reading minutes, performing test of details etc. | [**Concluding on Preliminary Assessments.docx**](../../../../../../../F:/MZCO/Audit%20Manual/3.%20Completion/1-5%20Concluding%20on%20Preliminary%20Assessments/Concluding%20on%20Preliminary%20Assessments.docx) |  |
| 1. The engagement team requested management and/or those charged with governance, to provide written representations that all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements have been disclosed to the engagement team. | Attach written representations |  |
| 1. Other than clearly inconsequential matters, where the engagement team suspected non-compliance and management did not provide satisfactory information confirming compliance, the engagement team communicated with the entity's legal counsel and with senior management, the Audit Committee and the Board of Directors, as appropriate. | Not applicable as no communications were required.  OR  Attach minutes/memo/ written communication made. |  |
| 1. Where material instances of non-compliance were identified, the engagement partner consulted with the engagement quality control reviewer (if required). | Not applicable as no such circumstances exist.  OR  Attach minutes of any consultations performed. |  |
| 1. The engagement team included in the audit documentation identified or suspected non-compliance with laws and regulations and: 2. The audit procedures performed, the significant professional judgments made and the conclusions reached thereon; 3. The discussions of significant matters related to the non-compliance with management, those charged with governance and others, including how management and, where applicable, those charged with governance have responded to the matter; 4. Minutes of any consultations performed by the engagement team; and 5. Additional documentation requirements as set out in the IESBA Code of Ethics | [**Register of Laws and Regulations.docx**](../../../../../../../F:/MZCO/Audit%20Manual/3.%20Completion/1-5%20Concluding%20on%20Preliminary%20Assessments/Register%20of%20Laws%20and%20Regulations.docx)  [**Concluding on Preliminary Assessments.docx**](../../../../../../../F:/MZCO/Audit%20Manual/3.%20Completion/1-5%20Concluding%20on%20Preliminary%20Assessments/Concluding%20on%20Preliminary%20Assessments.docx)  Where applicable, attach any minutes/memo/ written communication made.  Where applicable, attach minutes of any consultations performed. |  |