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

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| **Procedures performed** | **Links** | **Ref. no.** |
| 1. The engagement team reviewed minutes of meetings of shareholders, directors and other oversight bodies to identify potential matters of significance to the audit. The review of board and other minutes was performed and documented by a suitably experienced person on the engagement team. Where minutes were not available the engagement team inquired about matters discussed at the meetings. The engagement team also ensured the review of minutes remains appropriate throughout the audit. | Attach BOD meeting minutes and Board Audit Committee minutes.  [**Minutes Review.docx**](../../../../../G:/My%20Drive/MZCO/Audit%20Manual/1.%20Planning/6%20Minutes%20and%20Contracts/Minutes%20Review.docx) |  |
| 1. Where applicable, the engagement team also performed the following:    1. Obtained a list of new or amended significant contracts and agreements;    2. Assessed completeness of the list through review of minutes, consideration of understanding of the entity and consideration of results of other planning procedures;    3. Noted additional contracts for review; and    4. Reviewed for potential items of significance to the audit. | Not applicable since no new or amended significant contracts and agreements.  OR  Attach any new or amended significant contracts and agreements. |  |