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| --- | --- | --- |
| **Client:** | **${client}** | |
| **Period end date:** | **${start} - ${end}** | |
| **EGA title:** | \*Overall Conclusion Analytical Procedures | |
| **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 performed overall conclusion analytical procedures near the end of the audit to assist in forming an overall conclusion as to whether the financial statements are consistent with their understanding of the entity:    1. The engagement team evaluated the reliability of data used to perform the overall conclusion analytical procedures.    2. The engagement team performed the overall conclusion analytical procedures at the financial statement level to assist with the identification of unusual or unexpected relationships relevant to forming an overall conclusion.    3. The engagement team determined whether and if so, what further investigation was required.    4. The engagement team determined whether there was a need to revise risk assessment and re-evaluate the audit procedures conducted based on their revised consideration of assessed risks for all or some of the classes of transactions, account balances, or disclosures and related assertions. | [**Overall Conclusion Analytics.xlsx**](Overall%20Conclusion%20Analytics.xlsx) |  |
| 1. The engagement team documented: 2. Their assessment of the reliability of the data used for the overall conclusion analytical procedures; 3. The quantitative or qualitative analysis of the recorded amounts, trends and ratios that were considered relevant, including the basis for identifying unusual or unexpected relationships. 4. The unusual or unexpected relationships identified which were believed as being significant and inconsistent with the results of our audit work; 5. What further investigation was required and the results thereof; and 6. Revisions, if any, required of the risk assessment and the audit procedures in response to the revised risk assessment. | [**Overall Conclusion Analytics.xlsx**](../../../../../../../F:/MZCO/Audit%20Manual/3.%20Completion/6%20Overall%20Conclusion%20Analytical%20Procedures/Overall%20Conclusion%20Analytics.xlsx) |  |