|  |  |  |
| --- | --- | --- |
| **Client:** | **${client}** | |
| **Period end date:** | **${start} - ${end}** | |
| **EGA title:** | \*Points Forward From Previous Year | |
| **Ref. no.:** |  | |
| **Prepared by:** | ${user} | **Date:** |
| **Approved by Manager:** | ${manager} | **Date:** |
| **Approved by Partner:** | ${partner} | **Date:** |

|  |  |  |
| --- | --- | --- |
| **Procedures performed** | **Links** | **Ref. no.** |
| 1. The engagement team identified and considered points forwarded from previous year in the audit of the current period. | [**Points Forward From Previous Year.docx**](../../../../../G:/My%20Drive/MZCO/Audit%20Manual/1.%20Planning/19%20Points%20Forward%20From%20Previous%20Year/Points%20Forward%20From%20Previous%20Year.docx) |  |
| 1. The engagement team documented the description of the issue and actions required. | [**Points Forward From Previous Year.docx**](../../../../../G:/My%20Drive/MZCO/Audit%20Manual/1.%20Planning/19%20Points%20Forward%20From%20Previous%20Year/Points%20Forward%20From%20Previous%20Year.docx) |  |