|  |  |  |
| --- | --- | --- |
| **Client:** | **${client}** | |
| **Period end date:** | **${start} - ${end}** | |
| **EGA title:** | \*Points Forward to Next 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 to next year’s audit. | [**Points Forward to Next Year.docx**](Points%20Forward%20to%20Next%20Year.docx) |  |
| 1. The engagement team documented the description of the issue, discussions among engagement team relevant to the issue and the disposition process. | [**Points Forward to Next Year.docx**](../../../../../../../F:/MZCO/Audit%20Manual/3.%20Completion/12%20Points%20Forward%20to%20Next%20Year/Points%20Forward%20to%20Next%20Year.docx) |  |