|  |  |  |
| --- | --- | --- |
| **Client:** | **${client}** | |
| **Period end date:** | **${start} - ${end}** | |
| **Ref. no.:** |  | |
| **Prepared by:** | ${user} | **Date:** |
| **Approved by Manager:** | ${manager} | **Date:** |
| **Approved by Partner:** | ${partner} | **Date:** |

# **Guidance (click to expand):**

This template is designed to serve as a documentation template for engagement team’s consideration of compliance with laws and regulations. Reference should be made to specific requirements not a bland statement about say employment legislation. Moreover, sufficient detail should be recorded to enable consideration of the impact of the laws and regulations on the client’s activities, the relevant assertions, material amounts and the disclosures to be made. The engagement team shall record any and all instances of non-compliance or suspected non-compliance identified in this document.

# **Register of Laws and Regulations**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Legal and regulatory requirements** | **Complied with?**  **Yes/No** | **Further details relevant to non-compliance** | **Possible impact on financial statements** | **Response of management and/or those charged with governance and whether it is appropriate** | **Whether any further action is required including the need to obtain legal advice** |
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