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| --- | --- | --- |
| **Client:** | **$(client)** | |
| **Period end date:** | **$(start) - $(end)** | |
| **EGA title:** | \*Risk Assessment Analytical Procedures | |
| **Ref. no.:** |  | |
| **Prepared by:** | $(user) | **Date:** |
| **Approved by Manager:** |  | **Date:** |
| **Approved by Partner:** |  | **Date:** |

|  |  |  |
| --- | --- | --- |
| **Procedures performed** | **Links** | **Ref. no.** |
| 1. The engagement team performed risk assessment analytical procedures to identify and assess risks of material misstatement.    1. The engagement team evaluated the reliability of data used to perform the risk assessment analytical procedures.    2. The engagement team performed the risk assessment analytical procedures at an aggregated or sufficiently disaggregated level to assist with the identification of unusual or unexpected relationships relevant to identifying and assessing risks of material misstatement.    3. The engagement team determined whether and if so, what further investigation was required. | [**Risk Assessment Analytics.xlsx**](../../../../../G:/My%20Drive/MZCO/Audit%20Manual/1.%20Planning/16%20Risk%20Assessment%20Analytical%20Procedures/Risk%20Assessment%20Analytics.xlsx) |  |
| 1. The engagement team documented: 2. Their assessment of the reliability of the data used for the risk assessment 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 for risk assessment; and 5. The impact on the audit plan, including what further investigation was required. | [**Risk Assessment Analytics.xlsx**](../../../../../G:/My%20Drive/MZCO/Audit%20Manual/1.%20Planning/16%20Risk%20Assessment%20Analytical%20Procedures/Risk%20Assessment%20Analytics.xlsx) |  |