|  |  |  |
| --- | --- | --- |
| **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 document significant matters arising during the audit. The contents of this document include matters to be communicated to management and/or those charged with governance. Further, all matters are to be appropriately classified as to whether they represent a significant deficiency in internal control or any other control deficiency, with sign-off by manager and partner and EQCR, if applicable.

**Significant Matters**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **S. no.** | **Item** | **Description** | **Background facts and circumstances** | **Evidence obtained including supporting or opposing evidence** | **Technical reference and analysis, including implication(s) of the matter** | **Record of discussion with management and/or those charged with governance and others including when and with whom the discussion was held** | **Final conclusion and basis thereof** |
| 1 |  |  |  |  |  |  |  |
| 2 |  |  |  |  |  |  |  |
| 3 |  |  |  |  |  |  |  |
| 4 |  |  |  |  |  |  |  |
| 5 |  |  |  |  |  |  |  |

Signed:

|  |  |  |
| --- | --- | --- |
|  |  |  |
| Engagement Manager |  | Date |
|  |  |  |
| Engagement Partner |  | Date |
|  |  |  |
| Engagement Quality Control Reviewer (if applicable) |  | Date |