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| --- | --- | --- |
| **Client:** | **${client}** | |
| **Period end date:** | **${start} - ${end}** | |
| **EGA title:** | \*Subsequent Events | |
| **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 performed audit procedures designed to obtain sufficient appropriate audit evidence that all events occurring between the date of the financial statements and the date of the auditor’s report that require adjustment of, or disclosure in, the financial statements have been identified. | [**Subsequent Events Checklist.docx**](../../../../../../../F:/MZCO/Audit%20Manual/3.%20Completion/14%20Subsequent%20Events/Subsequent%20Events%20Checklist.docx) |  |
| 1. The engagement team performed the procedures above so as to cover the period from the date of the financial statements to the date of the auditor’s report, or as near as practicable thereto. The engagement team took into account the risk assessment in determining the nature and extent of such audit procedures, which included the following:    1. Obtaining an understanding of any procedures management has established to ensure that subsequent events are identified.    2. Inquiring of management and, where appropriate, those charged with governance as to whether any subsequent events have occurred which might affect the financial statements.    3. Reading minutes, if any, of the meetings of the entity’s owners, management and those charged with governance that have been held after the date of the financial statements and inquiring about matters discussed at any such meetings for which minutes are not yet available.    4. Reading the entity’s latest subsequent interim financial statements, if any. | [**Subsequent Events Checklist.docx**](../../../../../../../F:/MZCO/Audit%20Manual/3.%20Completion/14%20Subsequent%20Events/Subsequent%20Events%20Checklist.docx) |  |
| 1. If, as a result of the procedures performed, the engagement team identified events that require adjustment of, or disclosure in, the financial statements, the engagement team determined whether each such event is appropriately reflected in those financial statements in accordance with the applicable financial reporting framework. | Not applicable as no such circumstances exist.  OR  Attach [**Subsequent Events Checklist.docx**](Subsequent%20Events%20Checklist.docx) |  |
| 1. If facts came to the attention of the engagement team after the date of the report but before the financial statements were issued, the engagement team took appropriate action and the matter was properly resolved. | Not applicable as no such circumstances exist.  OR  Attach [**Subsequent Events Checklist.docx**](Subsequent%20Events%20Checklist.docx) |  |
| 1. If facts came to the attention of the engagement team after the financial statements were issued, the engagement team took appropriate action and the matter was properly resolved. | Not applicable as no such circumstances exist.  OR  Attach [**Subsequent Events Checklist.docx**](Subsequent%20Events%20Checklist.docx) |  |
| 1. The engagement team requested management and, where appropriate, those charged with governance, to provide a written representation that all events occurring subsequent to the date of the financial statements and for which the applicable financial reporting framework requires adjustment or disclosure have been adjusted or disclosed. | Attach written representations |  |
| 1. Where appropriate, the engagement team communicated matters related to subsequent events with management and/or those charged with governance. | Not applicable as no communications were required.  OR  Attach minutes/memo/ written communication made. |  |