|  |  |  |
| --- | --- | --- |
| **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 items to be reported in summary review memorandum for review of the partner. This document contains a list of examples of items that may be reported in the summary review memorandum. This list is not definitive and more or less items may be reported according to the individual facts and circumstances at each entity.

**Summary Review Memorandum for Partner**

|  |  |  |
| --- | --- | --- |
| **S. no.** | **Item** | **Description** |
| 1 | Major accounting or auditing issues |  |
| 2 | Change in accounting policy with financial impact |  |
| 3 | Major acquisitions/disposals of fixed assets/investments |  |
| 4 | Acquisitions of long term loans/leases |  |
| 5 | Provisions |  |
| 6 | Major contingencies/litigations including tax etc. |  |