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

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| **Procedures performed** | **Links** | **Ref. no.** |
| 1. The engagement team established that the preconditions for the audit engagement exist. | Attach engagement letter |  |
| 1. The terms of audit were agreed with the management or those charged with governance, as appropriate. The engagement team also considered whether there is a need to revise or change the terms of audit engagement and agreed the terms with management or those charged with governance in writing accordingly. | Attach engagement letter |  |
| 1. The engagement team recorded agreed terms of the audit engagement in an audit engagement letter including the following: 2. The objective and scope of the audit of the financial statements; 3. The responsibilities of the auditor; 4. The responsibilities of management; 5. Identification of the applicable financial reporting framework for the preparation of the financial statements; 6. Reference to the expected form and content of any reports to be issued by the auditor; and 7. A statement that there may be circumstances in which a report may differ from its expected form and content. | Attach engagement letter |  |