COMPONENT AUDITOR Subsequent events REPORT

***<Note to preparer: Note that this appendix should only be completed if the component auditor has been requested to perform procedures related to subsequent events per the Referral Instructions Part II – Component Specific Instructions.>***

To: **[*Insert name of group engagement partner and location of group engagement team’s office*]**

Subsequent to the submission of our Clearance Memorandum and Component Auditor Summary Memorandum to you on **26 September 2022**, we have extended our procedures related to subsequent events in accordance with your referral instructions dated **29 June 2022** through **26 September 2022.**

**Material Adjusting Events Occurring Subsequent to Period End and Submission of our Clearance and Summary Memoranda**

Insert adjusting events that are more than inconsequential[[1]](#footnote-1) to the group. State “none” if none have been identified.

|  |
| --- |
| None |

**Material Non-adjusting Events Occurring Subsequent to Period End and Submission of our Clearance and Summary Memoranda**

Insert non-adjusting events that are more than inconsequential[1](#one) to the group. State “none” if none have been identified.

|  |
| --- |
| None |

1. If the value of the event’s impact is known, identify only those that are above the threshold for clearly trivial misstatements at the group level. If the value of the impact is not known, professional judgment is required in determining whether the impact is more than inconsequential on the financial statements, and discussion with the group engagement team prior to issuance of this communication may be appropriate. [↑](#footnote-ref-1)