Hi,

Thanks for being proactive and reaching out to me with your questions on what to do to be prepared to audit Summit Equipment. Outlined below, I have shared some background information on the client which will hopefully address any questions on the client and to let you know some logistical information for next week when you join the team in the field.

**Background information:** We are conducting the 31 December 20X6 financial statement audit of Summit Equipment (Summit or the Company).Summit is a privately owned hiking and camping company that manufactures camp supplies, equipment and accessories. Their main office is located in Zurich, Switzerland but they sell their products in both physical stores throughout Switzerland and online, all denominated in local currency.

**Location:** The main office the team works out of is located in Building # 7B, Financial Center, Zurich, Switzerland.

**Audit contact:** Our key audit contact in Summit Equipment will be its Finance Manager, Mr. Martin J Hayter.

**Working hours**: Our official working hours are 8:30am to 5:30pm, five days a week, which includes an hour of lunch break but does not include travelling time between home and work. We are flexible, based on the client timelines and expectations, but you should plan to arrive at 8:30am.

**Dress code**: The client has a formal dress code for their employees so formal dress is required for our audit team as well.

**Budget:** We need to complete all assigned activities as per the time allocated to you which will be provided to you via the budget. We can discuss more about the budget later.

Meanwhile, as you are a new staff please familiarize yourself with the use of EY Canvas. We’re in the process of finalizing the allocation of work among the team so I should be able to let you know more about the specific tasks you’ll be working on in the next day or so.

Please let me know if you require any further details or if you have any questions.

Regards

Anna