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| **Client: Al-Noor Eye Hospital** | **Year End: 30.06.2021** | **File No.** |  |

**AUDIT PLANNING SUMMARY**

**Approval of planning**

I confirm that:

1. An overall strategy has been established for the audit.

2. An audit plan has been developed in order to reduce risk to an acceptably low level.

3. In particular the risks of material misstatement in the financial statements due to fraud have been considered.

4. The overall strategy and audit plan have been properly documented in a planning memorandum.

5. The acceptance procedures have been followed.

6. The audit planning checklist has been properly completed.

7. The audit has been planned with an attitude of professional skepticism recognizing that circumstances may exist that cause the financial statements to be materially misstated!

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Audit engagement partner Date:-

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*Audit team*

*I confirm that I have read and understood the audit plan*

*Initials Date*

Partner \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_ \_\_\_\_\_\_\_

Manager \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_ \_\_\_\_\_\_\_

Senior \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_   
 **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_**

**Review of planning at completion stage**

I confirm that:

1. The overall strategy and audit plan were updated as necessary during the course of the audit.

2. All issues arising from the audit plan have been addressed on the file.

1. The audit plan has been cross-referenced to where the relevant work was performed.

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Audit Engagement Partner Date