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| **Name of Client: XYZ Limited** | | **Prepared by: Ms. ABC** | **Date:** 10-January-2015 | **Ref: PAF INDEX** |
| **Year end:** 31-Dece-2014 | **File no:** | **Reviewed by: Mr. ZYX** | **Date:** 10-March-2015 |

**PERMANENT AUDIT INDEX**

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| 1.2 | Details of Bankers and Professional Advisors |  |
| 1.3 | Know Your Client Checklist |  |
| 1.4 | Register of laws and Regulations |  |
| 1.5 | Details of related parties |  |
| 1.6 | Significant Accounting Policies |  |
| 1.7 | Copy of current detailed risk assessment |  |
| **2** | **Engagement Details** |  |
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| 2.2 | Authorization Letter |  |
| 2.3 | Copy of resolution reappointment |  |
| 2.4 | Instruction from group auditors |  |
| 2.6 | New Client Checklist |  |
| 2.7 | Register of non-audit services | N/A |
| **3** | **System and control** |  |
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| 3.2 | Control Assessment ( See Planning file) |  |
| 3.3 | Business Risk Assessment (See Planning file) |  |
| 3.4 | Financial Statements Level Risk Assessment ( See Planning file) |  |
| 3.5 | Fraud and Error risk Assessment |  |
| 3.6 | Schedule of Significant Risks |  |
| 3.7 | Internal Control Questionnaire (See Planning file S4) |  |
| 3.8 | Organisation chart |  |
| 3.9 | Letters of comment(copies) |  |
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| 4.2 | [Certificate of Incorporation.docx](PAF%204.2%20Certificate%20of%20Incorporation.docx) |  |
| 4.3 | List of shareholders |  |
| 4.4 | Details of mortgages/charges |  |
| 4.5 | Directors’ interests in shares and debentures |  |
| 4.5 | Copy annual return |  |
| 4.6 | Copy of elective resolutions |  |
| 4.7 | Minutes of important meeting |  |
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| 6.6 | Clients Insurance Cover Detail |  |
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| 7.2 | Borrowing Facilities and loan agreements |  |
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| 7.4 | Details of contracts and agreements with index |  |
| 7.5 | Details of share options |  |
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| 7.7 | Royalty Agreements | N/A |
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**10. Review**

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| **Year** | **File updated by** | **Reviewed by** |
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