

Guidance Note on Audit Reports and Certificates for Special Purposes

The increasing involvement of members in giving audit reports or certificates on special purpose statements or other information prepared by an enterprise necessitated the need for guidance to the auditor regarding various facets of such assignments including the form and contents of audit reports and certificates for special purposes. In view of this, the Institute brought out this Guidance Note on Audit Reports and Certificates for Special Purposes.

The following is an overview of the areas touched upon by the Guidance Note:

- Scope of special purpose reports and certificates
- Responsibility for preparation of special purpose statements
- Scope of the reporting auditor's functions
- Contents of such reports and certificates
- Reports and certificates on specific items of financial statements
- Communication of report or certificate
- Communication with previous auditor.

The Guidance Note also contains examples of such reports and certificates.

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