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Q.8 What is audit report? What are its contents? Why audit programme is prepared.

### Audit report

An audit report is a written opinion of an auditor regarding an entity's financial statements. The report is written in a standard format, as mandated by generally accepted auditing standards (GAAS).

### Contents of Audit report

- ① Address.
- ② The scope of the audit.
- ③ Basis of opinion.
- ④ Signature.
- ⑤ Emphasis of matter.



(16)

## Audit Programme prepared

Q.9

An audit programme provides a basic plan for the audit team regarding the entity's business. As the audit, to conduct the work allocation of team members and among the estimation of time within which it should complete the work. Thus an auditor prepares an audit to its program according to scope of work!