

Answer No - 8

Audit Report contents are the basic structure of the Audit Reports which needs to be clear, providing sufficient evidence providing the justification about the opinion of the auditors and include title and other factors.

Structure of Audit Report contents

- Title
- Addressee
- The Responsibility of the Auditors and the Management of the company
- The Scope of the Audit
- The Opinion of the Auditor
 - * Unqualified opinion
 - * Qualified opinion
 - * Adverse opinion
 - * Disclaimer of opinion

- Basis of Opinion
- Structure of Auditor
- Place of Signature
- Signature of Auditor
- Date of the Audit Report
- Date of Signature.

⇒ (1) Audit Programme :- An Audit Programme is a Set of directions that the Auditor and its team members need to follow for the proper execution of the Audit. After preparing an audit plan, the Auditor allocates the work and prepares a program which contains Step that the Audit team needs to follow while conducting an Audit. Thus, An Auditor prepares a program that contains detailed Information about Various steps and Audit procedures to be followed by the Audit.