

List of key documents as per SA 299, 600, 610 and 620
(the list is not exhaustive)

Documents for using the work of management's specialist

1. Overview of the specialist and related estimates
2. Understanding of the work of management's specialist
3. Management's processes to evaluate the specialist's work
4. Evaluate and conclude on the competence, capabilities, and objectivity of management's specialist
5. Evaluation of the methods, assumptions and source data considered by management specialists
6. Consideration of significant findings or exceptions by the specialists and impact thereof on the financial statements and reporting thereon

Documents for using the work of Auditor's expert

1. Determining need for an Auditor's Expert
2. Evaluate Competence, Capability and Objectivity of the Expert
3. Agreement with Auditor's Expert segregating the responsibilities between the auditors and its expert
4. Evaluation of the methods, assumptions and source data considered by management specialists
5. Conclusion memo of the expert
6. Work done by the auditors on the responsibility assigned to them by the expert
7. Consideration of significant findings or exceptions by the specialists and impact thereof on the financial statements and reporting thereon

Key information from the Primary Team

1. Key information, central procedures and group engagement agreement details
2. Timetable of communication, Primary Team contacts, communication protocols
3. Using the work of the internal auditors or others, when permitted
4. Representation letters
5. Substantial role and communication of other audit firms instructions

Reporting forms

1. Acknowledgement of receipt of group audit instructions
2. Compliance with ethical requirements, including independence
3. Audit strategy memo
4. Conclusion memo
5. Summary Review Memo
6. Summary of audit differences (SAD)
7. Summary of control deficiencies (SOCD)
8. Final confirmation
9. Subsequent events procedures
10. Additional reporting requirements
11. Letter of representations obtained from component management