### PRIOR YEAR’S AUDIT MATTERS

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| **Auditee:** |  | **Reviewed by:** | **Name** | **Rank** | **Date** |
| **Period end:** |  | **Level 1** |  |  |  |
| **Prepared by:** |  | **Level 2** |  |  |  |
| **Rank:** |  | **Level 3** |  |  |  |
| **Date:** |  |  |  |  |  |

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| **No.** | **Source of the finding** *[Management letter, Auditor’s report, PAC reports. Also indicate whether it was a qualification issue]* | **Particulars of paragraph**  *[Insert paragraph – summarise where applicable]* |
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|  |  |  |

**The following risk areas carry a higher risk due to previous audit findings:**

*[All risks identified will be taken to the Risk of material misstatement on financial statement level working paper. The implementation of recommendations relating to these areas need to be followed during detailed planning and fieldwork]*