

<i>G</i>	<i>Investments</i>	
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Client: XYZ Ltd	Year End: 31-12-14	File No.	Ref: H
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SUMMARY SHEET — INVESTMENTS

Audit objectives	Planning		Final		
	<i>Number of key tests which satisfy objective*</i>	<i>Reference to bespoke tests to be carried out</i>	<i>Are you satisfied that the objectives have been met?</i>	<i>Comments</i>	<i>Initials</i>
1 To ensure that the company has good title to all investments.	8, 9		Yes		B
2 To ensure that investments are valued correctly, with provision being made for any permanent diminution in value.	10, 11, 12, 13		Yes		B
3 To ensure that investments are properly classified as either Non-current or current assets and treatment is consistent.	16		Yes		B
4 To ensure that all income from investments has been accounted for.	15		Yes		B
5 To confirm that all necessary disclosures concerning investments have been made and that the information is appropriately presented and described.	17, 18		Yes		B

Planning conclusion

I am satisfied that from the tests planned sufficient evidence can be gained to satisfy the objectives.

Prepared by: Mr B Date: DD/MM/YYYY

Reviewed by: Mr. Y Date: DD/MM/YYYY

Final conclusion

From the audit work carried out I confirm that:

- the work has been performed in accordance with the audit programme;
- the work performed and the results obtained have been adequately documented;
- all necessary information has been collected for the preparation of the statutory accounts; and
- in my opinion (subject to matters highlighted on B5 or B8)* investments are fairly stated.

Prepared by: Mr B Date: DD/MM/YYYY

Reviewed by: Mr. Y Date: DD/MM/YYYY

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