

Financial Statement Audit Report Outline

1. Title

The title identifies the report as an independent auditor's report.

2. Addressee

States to whom the report is addressed (e.g., shareholders, board of directors).

3. Opinion

- Opinion paragraph stating auditor's conclusion.
- Identifies the financial statements audited.
- Date or period covered by the financial statements.

4. Basis for Opinion

- States audit was conducted in accordance with applicable standards.
- Describes auditor's responsibilities and ethical requirements.
- Statement on auditor's independence.

5. Key Audit Matters (if applicable)

- Description of the most significant matters during the audit.
- Explanation of how they were addressed.

6. Responsibilities of Management

- Responsibilities for preparing the financial statements.
- Responsibility for internal controls.

7. Auditor's Responsibilities

- Description of the auditor's objective and work performed.
- Explanation of audit process.
- Statement about professional judgment and skepticism.

8. Other Reporting Responsibilities

If applicable, covers additional legal or regulatory requirements.

9. Signature of Auditor

Name of the audit firm or auditor, as required.

10. Auditor's Address

Location of the audit firm.

11. Date of Report

Date when the auditor signed the report.