

# 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.