

国际审计业务英文信函精选

主编/刘春发 林 榛



源。並信金計出版社,2018.3

SEV 978 - 7 - 5429 - 5709 - 9

P國順本副书馆 CIP 数据被字(2018)第 032832 号

前事会工作学用关节显真的掌握员由了会议要求。但是,目前中心上还没有利利

"是学生教传况"但中显者从亚原会计算计量等标类的反义推示表示。《提升数据》 1888年 - 南京庙

一个战场的表演连续,继续工学边沿有瓦袋与考查的实际问题,最近暂的实际 2. 计超级工程大规则,"本中主要性有的大部分,第一部分为至专的文章,等二年

English Letter Selection For Internation Audit Business 国际审计业务英文信函精选

主编/刘春发 林 榛

图书在版编目(CIP)数据

国际审计业务英文信函精选/刘春发,林榛主编. 一上海:立信会计出版社,2018.3 ISBN 978-7-5429-5700-9

I. ①国··· Ⅱ. ①刘··· ②林··· Ⅲ. ①审计学— 英语—信函—写作 Ⅳ. ①F239. 0

中国版本图书馆 CIP 数据核字(2018)第 032832 号

 策划编辑
 黄成艮

 责任编辑
 王 倩

 封面设计
 南房间

国际审计业务英文信函精选

出版发行 立信会计出版社

地 址 上海市中山西路 2230 号 邮政编码

网 址 www.lixinaph.com 电子邮箱 lxaph@sh163.net

200235

网上书店 www. shlx. net 电 话 (021)64411071

经 销 各地新华书店

印刷常熟市梅李印刷有限公司

开 本 787 毫米×1092 毫米 1/1

印 张 16

字 数 310 千字

版 次 2018年3月第1版

印 次 2018年3月第1次

印 数 1-1500

书 号 ISBN 978-7-5429-5700-9/F

定 价 38.00元

English Letter Selection For International April Post was

会计师、ACCA)负责书中部分许等的中译英。在此也老示唐僧。

被将主要近周对象为国际会计审计业务相任的从业人员,以及有志于从事国

际会计审计业务的各类会计人员。此项·该传运适合各大高校会计审计专业学

生,可以让他们是前外悉国际审言。专英文法前他是国和内部,在假斯他们专业

(2) 水牛奶同时。为把口唇或水牛圆豚合件等可以水子或指了一个巨好的性合适

随着中国经济的持续发展和对外交流的加深,会计审计业务进一步参与到国际交流事务中来,与国外的业务联系和合作也越来越多,并进一步深化和加强。在这样的国际背景下,国际相关会计审计业务的交流和合作对相关从业人员在日常事务工作中对英语信函的掌握提出了较高要求。但是,目前市场上还没有针对审计业务英文信函的书籍。

鉴于这种情况,该书编者从国际会计审计业务相关的英文信函实例中进行了充分的分析和归类,并编辑成书,信函类型覆盖面广,为广大相关从业人员提供了一个极好的参考实例,解决了手边没有可供参考书籍的实际问题,为他们的实际工作提供了极大便利。本书主要分为六大部分,第一部分为业务约定书,第二部分为管理层声明书及各项承诺书,第三部分为询证函,第四部分为与前后任会计师的沟通函,第五部分为审计师与客户的其他沟通函件,第六部分为集团审计指引。书籍的编排非常精炼,每个常见信函提供一个实例供参考,方便读者直接模仿使用,同时为了便于读者理解,在每个信函后面附上了专业术语的解释。此外,所有的信函还附有中文翻译,从而可以帮助在英文原文的理解上有一定困难的读者加深对原文的理解。读者可通过邮箱:chrisliuchf@msn.com 联系索取。

该书在编写的过程中得到了立信会计师事务所国际业务二部的大力支持和帮助,并得到了其出版资助,从而该书得到顺利出版,在此表示感谢。此外,该书的所有素材都来自该事务所提供的生动案例。立信会计师事务所(特殊普通合伙)(BDO)中国成员所)董事合伙人、高级合伙人、BDO)中国国际业务总负责人林榛和上海立信会计金融学院的刘春发负责该书整体框架的确定和编排。立信会计师事务所(特殊普通合伙)上海总所的审计及鉴证业务权益合伙人高飞以及立信会计师事务所(特殊普通合伙)上海总所的授薪合伙人陈道瑾对该书内容的整体编排以及内容进行了审阅并在素材的提供和选择上给予了大力支持和帮助,在专业性方面对书稿进行了审阅和检查。此外,立信会计师事务所陆珑(中国注册

English Letter Selection For International Audit Business

会计师,ACCA)负责书中部分内容的中译英,在此也表示感谢。

该书主要适用对象为国际会计审计业务相关的从业人员,以及有志于从事国际会计审计业务的各类会计人员。此外,该书还适合各大高校会计审计专业学生,可以让他们提前熟悉国际审计业务英文信函的类型和内容,在提高他们专业英语水平的同时,为他们将来从事国际会计审计业务提供了一个良好的准备基础。相信该书会成为对相关从业人员有益的一本参考用书。

国际总域或一级未见日本省会,从成场的交替技术原文部被约而是国"刘春发

、東京成分表現一直生,是該未發出於三京原原子上的表面已,然 2018年3月

鉴于这种情况。或者维者从国际会计审计业务结关的美文语而集例中还在了

充分的分析和歧義。并编辑或者,信面类型覆盖面广,差广大型差别显人良贵型了

一个极好的参考实例,解决了手边没有可供参考者是被的条件问题,为给们的实际。

工作是借了极大便利。本书主要分为六大部分,第一部分为准备也反并,第二部

分方言是是严明节众各项未合为+第二等分为对社类的问题的重要是是自己的

序的沟通器,第五部分支审计算与家户的其他沟通道外,第六被全省基因审计监

引。并藉由領禁非常務施。每个個區路區後供完全逐河條也的。這樣接至直接相

份使用,同时为等便干燥者理解,在基个精强扩布阻止了等必须指由解释。此外,

后有的信息在附有中文编译。从而不以看如在英文集文的理解上有一文画戏的发

者加强对原文的理解。读者可但过解解,chrishuohfemsn.com,这点意思。

读存在编写的过程中得到了立证是计算是是否把握出来。可以允允正当在

带助,并将到了其些直货场。从而宣传特异特利证据,还就表示控制。这些一种和

政府有靠村都来是董事长指续扶约主动案例。正信录计算是企图《管事》或

致产BDQ 中国具体的元素等价大、商品会对人。BDQ 中国国际企业区域

信会付押事要所(特殊看提合伙)上等总际的组织合业人际通规性运行的部分证

体强棒以及内容还行了审阅并在来社的提供和基份上框?了是力工的和领点。在

专业性方面对价格设在了。专问中检查、估划的高位合注题要差别完成的支配

Place Three Confernation Roy &

少国版审计业会英文的声称意

IN N. Confirmation of Current Account ... Abused a sense of the confirmation of Current Account ... Part One Engagement Letter I. Audit Engagement Letter 2 V. Agreed Upon Procedures on Financial Information Engagement Letter 58 第二部分 管理层声明书及各项承诺书 · · · · · 79 Part Two Management Representation Letter and Other Statements I. Management Representation Letter (Applicable to PRC Statutory Audit) 80 II. Management Representation Letter (Applicable to Component Audit) 85 V. Declaration for Related Parties and Related Party Transactions 97 W. Declaration on Compliance with Laws and Regulations ······ 104 X. Declaration on Inventory 108

XIII. Contingent Liabilities—Economic Disputes	114
XIV. Statement on Post Balance Sheet Events	
第三部分 询证函	117
Part Three Confirmation Request I. Bank Confirmation	
I. Bank Confirmation	118
Factoring Confirmation	
■. Confirmation of Inventory Held by Third-party	126
IV. Confirmation of Current Account	128
V. Confirmation of Finance Lease	130
VI. Confirmation of Investments Physical Counts	132
W. Confirmation of Litigation and Unasserted Claims	134
W. Confirmation of Loans Payable	135
IX. Confirmation of Minutes	137
X. Confirmation Request—Trade Receivables	
XI. Confirmation Request—Trade Receivables—Open Items	
M. Negative Confirmation Request—Trade Receivables	
XIII. Confirmation Request for Long-term Contracts WIP	
XIV. Inter-company Confirmation	
XV. Legal Letter—Client to Lawyers (No Claims)	
XVI. Legal Letter—Client to Lawyers (With Claims)	
XVI. Request to Client for Legal Confirmation	
Management Representation Letter (Applicable to PRC Statutory	
第四部分 与前后任会计师的沟通函	
Part Four Correspondence with the Predecessor Auditor or the Successor Auditor	
I. Correspondence with the Director or Management	
of the Client	158
II. Reply Letter from the Client to the Successor Auditor	
. Correspondence with the Predecessor Auditor	
IV. Correspondence with the Successor Auditor	
V. Correspondence Between the Predecessor Auditor	
and the Successor Auditor(Simple Template)	
C. Declaration on Fraud women works with the contraction on Fraud women works with the contraction of the co	
第五部分 审计师与客户的其他沟通函件	
Part Five Other Correspondence Between Auditors and Client	
I. Acceptance of the Engagement	
THE PROPERTY OF THE PROPERTY O	110

Contents

II. Covering Letter	172
II. Letter of Support ·······	177
IV. Review of the Internal Control Functions	179
第六部分 集团审计指引	191
Part Six Group Audit Instruction	
I. Introduction ·····	194
Ⅱ. Scope of Engagement ······	197
Ⅲ. Financial Statement Audit	201
W. Comments on Internal Control over Financial Reporting	
Process	206
V. Inter-company Reporting	208
VI. Time Table of Interoffice Reporting	215
I. Fees Arrangement	
Appendix A—Acknowledgement of Engagement Instructions and Confirmation	
of Independence	218
Appendix B—Planning Memorandum ·····	222
Appendix C—Early Warning Report ·····	227
Appendix D—Letter of Representation ·····	228
Appendix E—Highlights Memorandum ·····	232
Appendix F—Test of Internal Control Memorandum ······	236
Appendix G—Tax Review Memorandum ·····	
Appendix H—Summary of Misstatements ·····	243
Amendia I Cabadala of Camalamontona Einonoial Information	945

第一部分 业务约定书

Part One Engagement Letter

of Pows for the year andling.

Personal bilities and during of the Comment

S. Our reconstibilities and addinations

d. Service fees and payment schedules

5. Use of reports: colors are the

5. Validity of the letter:

to will conduct our undit to recordance with the printer located by the

P. Contractual liabilities:

whether the Reporting Package are prepared. Incommitming of poly

ne accordance with the International Configuration of the Second Second

fairly, in all nuterial concerts, the Company's fearer

1. Score and the Engagements [oral Ind no Y]

LLC We will conduct ad the Company's balance sheet as at [Year End

English Letter Selection For International Audit Business

Audit Engagement Letter

Date: YYYY-MM-DD

[Company Name]
[Address]

Attention: [Name]

Dear Sir / Madam,

This letter is to confirm various matters relating to the engagement of [Firm Name] to perform the agreed services on the financial statements of [Company Name] (the "Company").

We set out the terms of our engagement as follows:

- 1. Scope and objectives of the engagement;
- 2. Responsibilities and duties of the Company's management;
- 3. Our responsibilities and obligations;
- 4. Service fees and payment schedule;
- 5. Use of reports;
- 6. Validity of the letter;
- 7. Variation of agreed terms;
- 8. Termination of the engagement;
- 9. Contractual liabilities;
- 10. Jurisdiction: and
- 11. Standard terms of business.

1. Scope and Objectives of the Engagement

1.1 We will conduct an audit of the Company's balance sheet as at [Year End

Date] and of the Company's income statement, statement of changes in equity and cash flow statement for the year ending, together with any notes thereon(the "Financial Statements"), prepared in accordance with [the Accounting Standards for Business Enterprises/the Accounting System for Business Enterprises and other relevant accounting regulations/the International Financial Reporting Standards].

- 1.2 We will conduct our audit in accordance with [the Independent Auditing Standards for Chinese Certified Public Accountants /the International Standards of Auditing]. Based on the results of our audit, we will express an opinion on:
- whether the Financial Statements are prepared, in all material respects, in accordance with [the Accounting Standards for Business Enterprises/the Accounting System for Business Enterprises and other relevant accounting regulations/the International Financial Reporting Standards];
- whether the Financial Statements prepared by the management present fairly, in all material respects, the Company's financial position as of [Year End Date] and the Company's results of operations and cash flows for the year ending.
- 1.3 We will conduct an audit of the Company's Reporting Package for the year ending [Year End Date], prepared in accordance with the International Financial Reporting Standards for purpose of preparing consolidated financial statements of the group.
- 1.4 We will conduct our audit in accordance with the International Standards of Auditing. Based on the results of our audit, we will express an opinion on:
- whether the Reporting Package are prepared, in all material respects, in accordance with the International Financial Reporting Standards;
- whether the Reporting Package prepared by the management present fairly, in all material respects, the Company's financial position as of Year End Date and the Company's results of operations and cash flows for the year ending.

2. Responsibilities and Duties of the Company's Management

- 2.1 In accordance with The Accounting Law of the People's Republic of China and The Regulation on Financial Reporting by Business Enterprises, it is the responsibility of the Company and its management to ensure the truthfulness, legitimacy and completeness of the accounting information. Accordingly, the management is responsible for keeping proper accounting records, including but not limited to accounting vouchers, ledgers and other accounting information. These records must be able to reflect reasonably and accurately the financial position, the related results of operations and cash flows of the Company.
- 2.2 It is the Company's responsibility to prepare the financial statements in accordance with [the Accounting Standards for Business Enterprises/the Accounting System for Business Enterprises and other relevant accounting regulations/the International Financial Reporting Standards], which includes: (1) preparation and fair presentation of these financial statements in accordance with [the Accounting Standards for Business Enterprises/the Accounting System for Business Enterprises and other relevant accounting regulations /the International Financial Reporting Standards]; (2) design, implementation and maintenance of such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
- 2.3 In the preparation of financial statements, the management must ensure:
- selecting and adopting appropriate accounting policies and applying them consistently;
 - · making reasonable and prudent accounting estimates.
- preparing the financial statements on a going concern basis (unless the going concern basis is invalid). In case there is any indication of invalidity of the going concern basis or uncertainty in the Company's capability to operate as a going concern, the Company shall inform us of the relevant information, and assess its capability to operate as a going concern in the foreseeable future (generally within 1 year since the balance sheet date) in written form.

- 2.4 According to the Accounting Law of the People's Republic of China, it is the Company's duty to provide us with the accounting records and explain the relevant situation to us. The Company management should ensure timely provision of all records, files and other information requested by us to fulfil our audit responsibilities, and to ensure the truthfulness, legitimacy and completeness of the accounting information.

 If we need to send confirmation letters to any third party, the Company shall agree and offer any necessary help to us, and bear any necessary expense incurred thereon.
- 2.5 It is the Company's duty to ensure that we can access the staffs of the Company and other relevant personnel as we think necessary without any limitations.
- 2.6 As an integral part of our audit, we will request a letter of representations from management. The matters that the Company confirms to us shall include, but not limited to:
- certain oral representations made during our audit and the completeness thereof;
- certain matters that are not necessarily reflected in the Company's books of account or other records, e. g. the existence of pledged assets, commitments, litigation or contingencies, post balance sheet events and the possible occurrence of illegal or questionable acts;
- other representations implicit in the books and records maintained by employees of the Company such as the completeness of minutes relating to various corporate meetings, the completeness of the accounting records, and transactions with affiliates and related parties.
- 2.7 Provision of conditions and co-operation which are necessary for the successful completion of the audit. We will provide the Company an outline of preparation lists prior to our field work.
- 2.8 Full settlement of our service fees including our reimbursable out-ofpocket expenses, such as local transportation, meals, printing and postage, telephone and fax charges etc. in accordance with the terms

agreed between the Company and us.

3. Our Responsibilities and Obligations applications and mislosses.

- 3.1 It is our responsibility to conduct an audit of the financial statements of the Company in accordance with the Independent Auditing Standards for Chinese Certified Public Accountants/the International Standards of Auditing ("the Auditing Standards"). The Auditing Standards require the Certified Public Accountant to adhere to the professional ethics and standards, to plan and execute the audit so as to obtain evidence that the financial statements are not materially misstated.
- 3.2 According to the Independent Auditing Standards for Chinese Certified Public Accountants/the International Standards of Auditing], we will set up audit plans and perform procedures to obtain sufficient and appropriate audit evidence about the amounts and disclosures in the financial statements to provide reasonable assurance that the Company's financial statements are free from material misstatements. procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.
- 3.3 Our procedures examine the components of the financial statements on a sampling basis. Due to the nature of audit test procedures and other inherent limitations as well as existing inherent limitations on the Company's internal control systems and other external constraints, even though our audit procedures and sampling methods attempt to minimise the risk of leaving material misstatements undetected, they should not be

relied upon to disclose all errors, fraud or other irregularities, which may exist. The sole responsibility for the accuracy of the financial statements and the design of controls and procedures to prevent and/or detect fraud or other irregularities remains with the Directors of the Company.

- 3.4 We may detect certain material misstatements in the financial statements due to fraud or error in our audit work. However, it is not our responsibility to review all the transactions of the Company in detail in order to detect all possible misstatements in the financial statements due to fraud, error or non-compliance with relevant standards. In this way, the Company shall not rely on our work to detect all such misstatements. It is the Company's duty to prevent, detect and correct all possible misstatements in the financial statements due to fraud, error or non-compliance with relevant standards.
- 3.5 We will report and make recommendations for improvements to the Company on any weaknesses in the Company's internal control system which come to our notice and which, in our opinion, are material and we think should be brought to the Company's attention. However, matters raised in any report to the Company are not necessarily a comprehensive statement of all weaknesses that exist or of all improvements that might be made. Recommendations for improvement should be assessed by the Company for their full commercial implications before they are implemented. Such report should not be provided to any third party without our prior written consent.
- 3.6 Our duty as auditor cannot substitute, alleviate or exempt the accounting responsibilities of the Company and its management.
- 3.7 It is our duty to indicate in the audit report any non-compliance with the relevant accounting standards and regulations in the preparation of the Company's financial statements in all material respects.
- 3.8 We will complete our audit and issue the audit report in accordance with the agreed timetable. If the audit work is postponed or the audit report is

propose to change the agreed timetable, but it should notify the other party on a timely basis, and discuss the matter with the other party before making the final decision.

- 3.9 Except the following below, we should maintain the confidentiality of client information:
- permitted by law and obtain the Company's authorization;
- in accordance with the relevant laws, accounting standards and financial regulations to provide evidence and report material fraud and other irregularities;
- permitted by law and maintain our legal rights in litigations, arbitrations and regulatory actions;
 - · accept the check on quality inspection by regulatory body and association;
 - any other situation as stipulated by laws, regulations, professional standards and codes of ethics.
- 3.10 After the issuance of the audit report, it is not our direct duty to consider or detect any post balance sheet event that may impact on the financial statements. However, the Company shall inform us the occurrence or detection of any significant events that may impact on the financial statements after the issuance of the audit report.

4. Service Fees and Payment Schedule

- 4.1 In line with our normal practice, our fees would be based on the time spent by the staff assigned to this engagement, their seniority and charge-out rates. We estimate our service fee to be incurred is RMB XXX (including 6% VAT). Our reimbursable out-of-pocket expenses, such as local transportation, printing and postage, telephone and fax charges, confirmation expenses, etc., will be billed separately based on the actual amount incurred.
- 4.2 Below is the payment schedule for our services to be rendered:

Part One Engagement Letter

AMR except any libility for the contents of its report to say third perfict and

Upon acceptance of this engagement letter [XXX] Upon issuance of draft audited financial statements Total

XXX VICE

- 4.3 If our actual service time would increase or decrease significantly, comparing with the planed time schedule, due to unforeseen reason, we will negotiate with the Company to adjust the service fee based on our proposal as presented in 4.1.
- 4.4 If our proposed service is terminated due to unforeseen reason and our staffs have arrived for the fieldwork, the Company should not request for the refund of paid service fee. If the unforeseen circumstance occurs after our staffs have completed the fieldwork and left the Company's premises, the Company should complete payment of the remaining service fee within 7 working days after the Company received our payment notice.

5. Use of Reports

- We will issue the audit report in accordance with the format and type required under the relevant auditing standards. Reports issued by us will be solely for the purpose of the work to which this Engagement Letter relates. We then with downey fauture vd belazza ed nu simple harman
- 5.2 The Company undertakes not to alter the report, accounting data, important report notes and the key explanations submitted by us. The Company shall use the report in a proper manner. Any consequence resulting from the inappropriate usage of the report shall be undertaken by the Company. No liability is accepted by us to any third party for the contents of its report. To notice to abrabasia and a language of the language
- 5.3 The Company undertakes not to disclose the report, verbally or in writing, to its customers or other third parties without the prior written consent from us. Even where such permission is forthcoming, we cannot