

### **Auditor's Report:**

Audit Report Form

1. Title.
2. Addressee
3. Identification of Financial Statements
4. Reference to Auditing Standards
5. Opinion on the financial statements
6. Signing of Audit report
7. Address of the Auditor
8. Dating of the Report
9. Reading & Inspection of Auditors report.

### **Kinds of Report:**

1. Clean or Unqualified Report
2. Qualified Report

### **Companies (Auditor's Report) Order 2003 (CARO)**

Issued by the central govt.

Report to include the following:

1. Fixed Assets
2. Inventories
3. Loan Taken from/Granted to parties
4. Internal control on purchase of Assets and Sale of Goods.
5. Transactions in which Directors are interested.
6. Public deposits
7. Internal Audit System
8. Maintenance of Cost records
9. Deposit of Statutory dues.
10. Indication of Sickness
11. Default in Repayment
12. Documents and records for secured loans
13. Compliance with special provisions
14. Records of dealings in securities
15. Guarantee for Loans taken by others
16. Application of Term Loans
17. Financial Management
18. Preferential Allotment of Shares
19. Creation of Security in respect of Debentures
20. Disclosure of end use of money raised from public issue
21. Fraud.