

Auditorâ€™s Compliance Report

1. Title

Auditorâ€™s Compliance Report on [Subject/Entity/Period]

2. Addressee

To: [Recipient Name & Title]
[Organization Name]

3. Introduction

This section explains the purpose of the report and the responsibilities of both management and the auditor regarding compliance requirements.

4. Scope

Details outlining the period of review, the criteria for compliance, and any applicable framework or regulations.

5. Managementâ€™s Responsibility

Description of management's responsibility for compliance with the specified requirements and for maintaining effective internal controls.

6. Auditorâ€™s Responsibility

Explanation of the auditor's duty to express an opinion or conclusion about compliance based on the performed audit procedures.

7. Basis of Opinion/Conclusion

Summary of the audit approach, methods, and evidence obtained, including any limitations encountered during the engagement.

8. Opinion/Conclusion

Clear statement of the auditorâ€™s opinion or conclusion on whether compliance has been achieved with respect to the established requirements.

9. Emphasis of Matter/Other Matters (if applicable)

Disclosure of any issues, exceptions, or particular circumstances that should be brought to the attention of users of the report.

10. Restriction on Use (if applicable)

Paragraph specifying if the report is intended solely for certain parties and should not be distributed to others.

11. Auditorâ€™s Signature, Details & Date

[Auditorâ€™s Name]

[Audit Firm Name]

[Date of Report]

Important Notes

- Clearly specify the compliance criteria and applicable period in the report.
- Disclose any limitations or scope restrictions encountered during the audit.
- Include all required sections outlined by applicable standards.
- Ensure that the report is addressed to the correct party and contains accurate auditor and firm information.
- If the report has restricted use, prominently state the limitation.