

Annex IV Audit report template

The content of this report including a summary of the nonconformities shall be uploaded in the English language. The checklists and the completed NC forms can be uploaded in the local language.

Auditing is based on sampling	Reference
The audit itself and this report represent only the extent of assessment that took place within the time available; as such they are a sample. They cover only what became evident at the time.	ISO 17021-1, 9.4.8 9.4.8.2.o)

Organization profile		Reference
Description of the certified organization.		ISO 17021-1, 9.4.8
Registered legal name		9.4.8.2.b)
Registration	Chamber of Commerce and/or governmental registration number	9.4.8.2.b)
Location	Street address, city, country	9.4.8.2.b)
Contact person	Name, function, email, phone	9.4.8.2.b)
General description of audited organization		9.4.8.2.b)

Head Office (where appropriate)		Reference
Description of the role the head office. Does the company belong to a larger group with a central head office? Does the head office control certain functions pertinent to certification? Is the Head Office shown on the certificate.		ISO 17021-1, 9.4.8 9.4.8.2.b)
Registered legal name		9.4.8.2.b)
Trading name(s)		9.4.8.2.b)
Registration	Chamber of Commerce and/or governmental registration number	
Location	Street address, city, country	9.4.8.2.b)
Contact person	Name, function, email, phone	9.4.8.2.b)
Number of sites	Multiple site is possible for food chain categories A, E, F1 and G. There are exceptions for food chain categories C, D, I and K namely: <ul style="list-style-type: none"> Head office controlling certain function pertinent to certification (20% audit time reduction may be applicable) Organizations with off-site activities (a maximum of five 	9.4.8.2.b)

Internal Audit Report Process Finance

M Lipman



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and Financial Forensics Financial Statement Fraud Second Edition contains recommendations from the SEC Advisory Committee to reduce the complexity of the financial reporting process and improving the quality of financial reports

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