**TEMPLATE**

**AUDITOR’S REPORT ON THE ANNUAL / FINAL ACCOUNTS**

**UNDER THE COUNTRYSIDE CONSERVATION FUNDING SCHEME**

**UNQUALIFIED CONCLUSION**

**AUDITOR’S REPORT TO THE [ABC ORGANISATION]**

**FOR [XYZ PROJECT]**

**FOR THE PERIOD FROM [DD/MM/YY (Date/ COMMENCEMENT DATE) TO DD/MM/YY (Date/ COMPLETION DATE)]**

Pursuant to the project agreement made between the Government of the Hong Kong Special Administrative Region (“Government”) and [ABC Organisation] and the Countryside Conservation Funding Scheme Guide to Application (“CCFS Guide to Application”) in respect of the [XYZ project] funded by the CCFS, we have performed a reasonable assurance engagement to report on whether [ABC Organisation] has complied with, in all material respects, the requirements set by the Secretariat of the CCFS and/or Government (including the requirements to keep proper books and records and to prepare proper [annual / final] accounts of [XYZ Project] (the “Project”) for the period from [DD/MM/YY to DD/MM/YY] on pages …. to .... (the “Project Accounts”) in accordance with all applicable Hong Kong Financial Reporting Standards (HKFRSs), and all the terms and conditions of the CCFS, as specified in the following documents:

1. the project agreement made between the Government and [ABC Organisation] in respect of the Project and the appendices thereto (which includes the project proposal);
2. the prevailing CCFS Guide to Application referred to in the project agreement; and
3. all applicable instructions and correspondences issued by the Secretariat of the CCFS and/or Government to [ABC Organisation] in respect of the Project.

# Respective Responsibilities of [ABC Organisation] and Auditors

The Secretariat of the CCFS and/or Government requires [ABC Organisation] to comply with its requirements (including the requirements to keep proper books and records and to prepare proper Project Accounts), and all the terms and conditions of the CCFS, as specified in the documents mentioned in the above paragraph.

It is our responsibility to form an independent conclusion, based on our reasonable assurance engagement, and to report our conclusion to you.

# Quality Control and Independence

Our firm applies Hong Kong Standard on Quality Control (HKSQC) 1 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by Hong Kong Institute of Certified Public Accountants (HKICPA), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

# Basis of Conclusion

We conducted our reasonable assurance engagement in accordance with Hong Kong Standard on Assurance Engagements 3000 (Revised) “Assurance Engagements Other Than Audits or Reviews of Historical Financial Information” issued by HKICPA and the latest Notes for Auditors issued by the Secretariat of the CCFS.

Our reasonable assurance engagement includes examination, on a test basis, of evidences relevant to [ABC Organisation]’s compliance with the requirements set by the Secretariat of the CCFS and/or Government (including the requirements to keep proper books and records and to prepare proper Project Accounts), and all the terms and conditions of the CCFS, as specified in the documents mentioned in the above first paragraph. It also includes an assessment of the significant estimates and judgements made by [ABC Organisation] in the preparation of the Project Accounts, and of whether the accounting policies have followed the requirements of the CCFS, and are consistently applied and adequately disclosed.

We planned and performed our reasonable assurance engagement so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidences to give our conclusion as to whether [ABC Organisation] has complied with, in all material respects, all applicable HKFRSs issued by HKICPA and the requirements set by the Secretariat of the CCFS and/or Government (including the requirements to keep proper books and records and to prepare proper Project Accounts), and all the terms and conditions of the CCFS, as specified in the documents mentioned in the above first paragraph. In forming our conclusion, we also evaluated the overall adequacy of the presentation of information in the Project Accounts. We believe that our reasonable assurance engagement provides a reasonable basis for our conclusion.

# Conclusion

Based on the foregoing, in our opinion, [ABC Organisation] has complied with, in all material respects, all applicable HKFRSs issued by HKICPA, the requirements set by the Secretariat of the CCFS and/or Government (including the requirements to keep proper books and records and to prepare proper Project Accounts), and all the terms and conditions of the CCFS, as specified in the documents mentioned in the above first paragraph, and that the audited accounts properly presented the financial position of the project.

# Use of this Report

This report is intended for filing by [ABC Organisation] with the Secretariat of the CCFS and/or Government, and is not intended to be, and should not be, used by anyone except the above three parties for any other purposes.

|  |
| --- |
| [The auditor's signature] |
| [Company of Auditor] |
| Certified Public Accountants (Practising) [or Certified Public Accountants] |
| The location in the jurisdiction where the auditor practices. |
|  |
| [The date of the auditor’s report] |