# Five questions for the lender after reading an auditor's report

Read the report and the statements together. Tick each question, and write the answer or the page where you found it.

- [ ] **Which opinion type is it?**
  If it is modified, which line items does it touch, and by how much?

  Answer / page

- [ ] **Is there a going concern section or note?**
  What plan and support stand behind it?

  Answer / page

- [ ] **What do the emphasis, other-matter and key-audit-matter paragraphs point to?**
  Find each one in the notes.

  Answer / page

- [ ] **What has happened since the report date?**
  Are interim figures available?

  Answer / page

- [ ] **Do the entity, year-end, signature and licence on the report match the statements?**
  Do the loan's covenant definitions fit the audited numbers?

  Answer / page

Notes

General information, not professional or financial advice. Zimam, zimamaudit.com