**1. (Controle)verklaringen in nieuw format voor verslagperioden die zijn aangevangen op of na 15 december 2020**

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**INDEPENDENT AUDITOR'S REPORT**

To: [\_\_MISSENDE\_VARIABELE: U.00 Opdrachtgever(s)]

**Report on the audit of the [\_\_MISSENDE\_VARIABELE: 01.115 Paragraafkop betreffende jaarrekening] YYYY[[1]](#footnote-1) included in the annual report[[2]](#footnote-2)**

**Our disclaimer of opinion**

We were engaged to audit [\_\_MISSENDE\_VARIABELE: 01.123 inleiding oordeel: lidw en object (XBRL); NB, niet actief: staten!] of ... (naam entiteit(en)) based in ... ((statutaire) vestigingsplaats).

**Basis for our disclaimer of opinion**

We have been appointed as auditor of the entity after ... YYYY. Therefore, we were not able to attend the counting of these inventories at the beginning as well as at the end of that financial year. It has not been possible to obtain sufficient and appropriate audit evidence on the inventory quantities held as at 31 December, YYYY-1 and YYYY, in any other way. These inventories are included in the balance sheet for € ... and € ..., respectively. In addition, the implementation of a new automated accounts receivable system in ... YYYY led to a large number of errors in the accounts receivable. At the date of our report, the entity's staff were still in the process of rectifying the shortcomings in the system and correcting the errors. We were unable to confirm or verify by alternative means accounts receivable included in the balance sheet at a total amount of € ... as at 31 December YYYY. As a result of the aforementioned circumstances, we were unable to determine whether any corrections would be required with regard to the recognised or unrecognised inventories and accounts receivable. The same applies to the relevant items of the profit and loss account.

**Report on the other information included in the annual report[[3]](#footnote-3)**

[\_\_MISSENDE\_VARIABELE: 01.569 Andere info aanwezig]

[\_\_MISSENDE\_VARIABELE: 01.605 Andere info, onthouding, BW2T9]

We were engaged to read the other information and, based on our knowledge and understanding to be obtained through our audit of the financial statements or otherwise, to consider whether the other information contains material misstatements.

**Description of responsibilities regarding the [\_\_MISSENDE\_VARIABELE: 01.115 Paragraafkop betreffende jaarrekening]**

**Responsibilities of [\_\_MISSENDE\_VARIABELE: 01.829 bestuur/beheerder (en evt rvc) in paragraafkop Verantwoordelijkhdn] for [\_\_MISSENDE\_VARIABELE: 01.853 opdrachtobject evt afgekort]**

Management[[4]](#footnote-4) is responsible for the preparation and fair presentation of [\_\_MISSENDE\_VARIABELE: 01.853 opdrachtobject evt afgekort] [\_\_MISSENDE\_VARIABELE: 01.847 stelsels in paragraaf Verantwoordelijkheden bestuur]. Furthermore, management is responsible for such internal control as management determines is necessary to enable the preparation of [\_\_MISSENDE\_VARIABELE: 01.853 opdrachtobject evt afgekort] that [\_\_MISSENDE\_VARIABELE: 01.861EN is/are] free from material misstatement, whether due to fraud or error.

As part of the preparation of [\_\_MISSENDE\_VARIABELE: 01.853 opdrachtobject evt afgekort], management is responsible for assessing the company's[[5]](#footnote-5) ability to continue as a going concern. Based on [\_\_MISSENDE\_VARIABELE: 01.851 genoemde stelsel(s) in par. Verantw bestuur], management should prepare [\_\_MISSENDE\_VARIABELE: 01.853 opdrachtobject evt afgekort] using the going concern basis of accounting, unless management either intends to liquidate the company[[6]](#footnote-6) or to cease operations[[7]](#footnote-7), or has no realistic alternative but to do so. Management should disclose events and circumstances that may cast significant doubt on the company's[[8]](#footnote-8) ability to continue as a going concern in [\_\_MISSENDE\_VARIABELE: 01.853 opdrachtobject evt afgekort].[[9]](#footnote-9)

**Our responsibilities for the audit of [\_\_MISSENDE\_VARIABELE: 01.897 Opdrachtobject in paragraafkop verantw. acct]**

Our responsibility is to express an opinion on [\_\_MISSENDE\_VARIABELE: 01.913 Opdrachtobject in verantw. acct] based on conducting the audit in accordance with Dutch law, including the Dutch Standards on Auditing. However, due to the matter/matters described in the 'Basis for our disclaimer of opinion' section, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

We are independent of ... (naam entiteit(en)) [\_\_MISSENDE\_VARIABELE: 01.321 EU-vo, normen onafh. in basis voor oordeel] the Verordening inzake de onafhankelijkheid van accountants bij assurance-opdrachten (ViO, Code of Ethics for Professional Accountants, a regulation with respect to independence) and other relevant independence regulations in the Netherlands. Furthermore we have complied with the Verordening gedrags- en beroepsregels accountants (VGBA, Dutch Code of Ethics for Professional Accountants).

Plaats en datum

... (naam accountantspraktijk)

... (naam accountant)

.... (vestigingsplaats accountantspraktijk) 2099-09-09 2023-01-01 2023-12-31 12345678

87654321

KVK

Interne referentie (bijv. dossiernummer). Minimaal één alfanumeriek teken invullen, niets invullen leidt tot foutmelding bij XBRL-instance genereren.

1. 1. Of bij een gebroken boekjaar: for the year ended 30 June YYYY. [↑](#footnote-ref-1)
2. 2. Aan te passen aan hoe het omvattend document heet waarin de cliënt de jaarrekening opneemt in plaats van 'the annual report' - 'the annual accounts', enz. - en of de accountant via paginanummers naar de jaarrekening wil verwijzen: [optioneel: on page ... up to and including page ...] included in ... (this annual report) [...] NB: Bij XBRL-instances is een verwijzing naar paginanummers zonder betekenis. [↑](#footnote-ref-2)
3. 3. Aan te passen aan hoe het omvattend document heet waarin de cliënt de jaarrekening opneemt - '(annual) report', 'the annual accounts', enz. De passage 'included in the annual report' kan eventueel vervallen. [↑](#footnote-ref-3)
4. 4. Naargelang de situatie aan te passen, bijvoorbeeld 'The board'. [↑](#footnote-ref-4)
5. 5. Naargelang de situatie aan te passen: trust, union, foundation, enz., en eventueel ook de passage 'the company's ability'. [↑](#footnote-ref-5)
6. 6. Naargelang de situatie aan te passen: trust, union, foundation, enz. [↑](#footnote-ref-6)
7. 7. Naargelang de situatie aan te passen. [↑](#footnote-ref-7)
8. 8. Naargelang de situatie aan te passen: trust's, union's, foundation's, enz. [↑](#footnote-ref-8)
9. 9. Deze passage alleen laten vervallen wanneer de continuïteitsveronderstelling geen rol speelt in het van toepassing zijnde verslaggevingsstelsel. [↑](#footnote-ref-9)