

核數師報告範本（英文本）

**SPECIMEN INDEPENDENT AUDITOR’S ASSURANCE REPORT ON THE
INTERIM/FINAL ACCOUNTS UNDER THE
SUSTAINABLE FISHERIES DEVELOPMENT FUND**

INDEPENDENT AUDITOR’S ASSURANCE REPORT

To the Directors of XYZ Limited

Pursuant to the Agreement made between the Government of the Hong Kong Special Administrative Region (“HKSAR”) and XYZ Limited dated [date] (“Agreement”), and the Sustainable Fisheries Development Fund (“SFDF”) - Application Guidelines (“Application Guidelines”) in respect of the SFDF project under the SFDF, we have undertaken a reasonable assurance engagement on the [interim] [final] accounts (“Project Accounts”) of ABC Project (“Project”) (Project number: SFDF – XXXX) as set out on pages ____ to ____ which comprise the income and expenditure statement, balance sheet, cash flow statement for the period from DD/MM/YY (Date/commencement date) to DD/MM/YY (date/completion date), and notes to the accounts.

Director’s Responsibilities

Pursuant to the Agreement, the directors are to comply with the requirements (including the requirements to keep proper books and records and to prepare proper Project Accounts), and all the terms and conditions of SFDF, as specified in the following documents:

- (a) the Agreement in respect of the Project and the appendices thereto (which include the Project proposal);
- (b) the relevant “Application Guidelines”¹⁴ referred to in the Agreement; and
- (c) all instructions and correspondences issued by the Director of Agriculture, Fisheries and Conservation (“DAFC”) to XYZ Limited in respect of the Project.

Our Independence and Quality Management

We have complied with the independence and other ethical requirements of the

¹⁴ In case there are written agreement to the otherwise, such agreements shall prevail to the extent where the context so permits.

Code of Ethics for Professional Accountants issued by the 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.

The firm applies Hong Kong Standard on Quality Management 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements* and accordingly design, implement and operate a system of quality management including policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Auditor’s Responsibility

Our responsibility is to express an opinion on the Project Accounts, based on our work performed and to report our opinion.

We conducted our 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 the HKICPA and with reference to the Notes for Auditor of Recipient Organisation issued in [to be inserted as appropriate] by the SFDF Secretariat (“Notes”). We have planned and performed our work to obtain reasonable assurance for giving our opinion below.

Our engagement includes performing the procedures set out in the Notes and examination, on a test basis, of evidence supporting the requirements (including the requirements to keep proper books and records and to prepare proper Project Accounts) and all the terms and conditions of SFDF as specified in the documents mentioned in the Directors’ Responsibilities section have been complied with, in all material respects.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion

Based on the foregoing, in our opinion, XYZ Limited has complied with, in all material respects, the requirements set by the DAFC (including the requirements to keep proper books and records and to prepare proper Project Accounts) and all the terms and conditions of SFDF as specified in the documents mentioned in the Directors’ Responsibilities section.

Intended Users and Purpose

This report is intended for filing with the Government of the HKSAR pursuant to the Agreement and is not intended to be, and should not be, distributed to or used

by, anyone for any other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of our report.

ABC & Co.

Certified Public Accountants (Practising) [or Certified Public Accountants]

[Auditor's Address]

Date