

**Appendix 3 - Materiality Template**

**Materiality Computation**

Client Name:	
Accounting Year End	

Prepared by:		Date	
Reviewed by		Date	

Objective:

Principal Users of the financial statements	
Users	Comments

Nature and Impact of Qualitative Considerations (Profitability Trends, Regulations, Particular Sensitivities, Compliance With Loan Covenants, User Expectations)	
Nature	Impact
Regulation	
Profit Trend	
Method of financing, etc	

Information for Determining Overall Materiality of the Financial Statements			
Benchmark criteria	Benchmark Rate	Reason for the benchmark	Overall Materiality

Information for Performance Materiality			
Overall Materiality	Level of Identified Risk	Percentage Used	Performance Materiality

Information on Acceptable Unadjusted Amount			
Performance Materiality	Level of Identified Risk	Percentage Used	Acceptable Unadjusted Amount

Professional Judgment Made