

**Handling of Statements in Audit Reports Under the Regulation of Internal Control
Reporting Concerning Financial Reports
(When Preparing a Collection of Example Statements)**

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1. This document provides example statements for the purpose of serving as a reference when considering how to make statements regarding audit activities, etc. relating to internal controls concerning financial reports upon the preparation of audit reports provided for in the Companies Act by audit and supervisory board members (“ASBMs”), audit and supervisory boards (“ASBs”), audit committees, and audit and supervisory committees (collectively in this, “ASBMs, Etc.”) of listed companies subject to the application of the regulation of internal control reporting concerning financial reports under the Financial Instruments and Exchange Act. For the sake of convenience, this document only sets out example statements for audit reports of ASBs, but please use this as a reference as appropriate for audit reports prepared by individual ASBMs and audit reports prepared by audit committees and audit and supervisory committees.

2. As the appropriate performance of the financial reporting of a company is a matter of compliance with laws and regulations, internal controls concerning financial reports under the Financial Instruments and Exchange Act, or “systems for appropriately preparing financial reports of a company in accordance with laws and regulations” (please refer to Article 3 of the Cabinet Office Order on the System for Ensuring the Adequacy of Documents on Financial Calculation and Other Information; in this preface, “Financial Report Internal Controls”), are considered to be part of the “systems to ensure that the directors’ performance of their duties complies with laws, regulations, and the articles of incorporation” provided for in the Companies Act (Article 362, paragraph (4), item (vi) of the Companies Act) and the like, and the establishment and operation of those systems constitutes an important part of the directors’ performance of their duties. In the same way as for other internal control audit matters, as part of the audits of operations in accordance with the requirements of the Companies Act, taking into consideration the Audit Practice Standards for Internal Control Systems, etc., ASBMs, Etc. are required to perform audits and prepare audit reports concerning matters such as whether or not there is any material fact in relation to the directors’ performance of their duties concerning the establishment and operation, etc. of Financial Report Internal Controls that constitutes a breach of their duty of care (please refer to “Introduction” in “Q&A on the Regulation of Internal Control Reporting Concerning Financial Reports from the Perspective of Audit and Supervisory Board Members” (September 29, 2008) prepared by the Association).

3. The evaluation results of the manager and the audit results of the auditor concerning Financial Report Internal Controls also relate to whether or not the accounting-related documents provided for in the Companies Act accurately present the status of the property and the profit and losses of the company in accordance with laws, regulations, and the articles of incorporation (Article 439, Companies Act). Therefore, it is also important for ASBMs, Etc. to understand the contents of internal control audit reports when judging the reasonableness, etc. of the methods and results of audits by accounting auditors in accordance with the Companies Act.

4. As stated above, the audit of internal control systems is an important item of the audits of ASBMs, Etc., and ensuring the effectiveness of Financial Report Internal Controls is a matter in regard to which investors such as shareholders, as well as the creditors of companies, are greatly interested. Taking into consideration the interest of shareholders, etc., it is also important for ASBMs, Etc. to appropriately fulfill their responsibilities to provide explanations through audit reports.

Whether or not there are any material inadequacies to be disclosed in regard to Financial Report Internal Controls is determined based on the last day of the period; however, the actual work of the manager’s evaluation and auditor’s audit in regard thereto does not begin following the last day of the period but instead

already begins from the start of the business year together with the start of the application of the regulation of internal control reporting concerning financial reports for each company. By conducting audit activities while continually monitoring matters such as whether or not smooth and appropriate communication between the manager and the auditor is being achieved during the period, ASBMs, Etc. can understand the status of the manager's evaluation and auditor's audit in a timely manner during the period and thereby also understand in advance the status of whether or not there are any material inadequacies to be disclosed before expressing an audit opinion as an ASBM, Etc. in accordance with the Companies Act.

5. Based on the ASBM audit report templates, this document sets out example statements divided into two sections, "Method and Contents of Audits" and "Audit Results." For companies with a nominating committee, etc. and companies with an audit and supervisory committee, please use this document while making any replacements appropriate.

The "Audit Results" section is divided into four typical cases and provides example statements for each case: (1) cases in which there are no material inadequacies to be disclosed; (2) cases in which there are material inadequacies to be disclosed and that fact is stated in the business report; (3) cases in which there are material inadequacies to be disclosed and that fact is not stated in the business report; and (4) cases in which the evaluation and audit regarding whether or not there are any material inadequacies to be disclosed have not been completed as of the preparation of the audit report. Based on the understanding that reference is already made to internal controls, including Financial Report Internal Controls, in the statements regarding the method and results of audits of the ASBMs, Etc. in the existing templates, some example statements provided in this document do not include any particular revisions to the existing templates. Even when using example statements that do not include any particular revisions to the existing templates, it is necessary for ASBMs, Etc. to bear in mind that they are required to appropriately fulfill their responsibility to provide explanations. In regard to specific statements, please appropriately select or refer to the example statements based on matters such as the status of the company while also referring to the notes provided.

監査報告書の文例

一 「監査の方法及びその内容」

監査報告書の「1. 監査役及び監査役会の監査の方法及びその内容」において、下記のとおり記載する。

【文例 1－1】（現行のひな型の文章から特に修正を行わない場合）（注1、注2）

- (1) 監査役会は、監査の方針、職務の分担等を定め、各監査役から監査の実施状況及び結果について報告を受けるほか、取締役等及び会計監査人からその職務の執行状況について報告を受け、必要に応じて説明を求めました。
- (2) 各監査役は、監査役会が定めた監査役監査の基準に準拠し、・・・取締役、内部監査部門その他の使用人等と意思疎通を図り、・・・監査を実施しました。
 - ①取締役会その他重要な会議に出席し、・・・調査いたしました。また、子会社については、・・・報告を受けました。
 - ②事業報告に記載されている取締役の職務の執行が法令及び定款に適合することを確保するための体制その他株式会社及びその子会社から成る企業集団の業務の適正を確保するために必要なものとして会社法施行規則第100条第1項及び第3項に定める体制の整備に関する取締役会決議の内容及び当該決議に基づき整備されている体制（内部統制システム）について、取締役及び使用人等からその構築及び運用の状況について定期的に報告を受け、必要に応じて説明を求め、意見を表明いたしました。
 - ③事業報告に記載されている会社法施行規則第118条・・・検討を加えました。
 - ④会計監査人が独立の立場を保持し、・・・説明を求めました。また、会計監査人から・・・説明を求めました。

以上の方法に基づき、当該事業年度に係る事業報告及びその附属明細書、計算書類（貸借対照表、損益計算書、株主資本等変動計算書及び個別注記表）及びその附属明細書並びに連結計算書類（連結貸借対照表、連結損益計算書、連結株主資本等変動計算書及び連結注記表）について検討いたしました。

(Note 1) Financial report internal controls under the Financial Instruments and Exchange Act (the “FIEA”) are also part of the internal controls to be developed by companies, and ASBMs must perform appropriate audits in regard thereto in accordance with the requirements of the Companies Act in the same way as for other items of internal control audits.

However, the existing templates already refer to the method of audits by ASBMs regarding internal controls in the statement, “The audit and supervisory board members oversaw and verified the content of resolutions of the board of directors regarding the development of systems to ensure that the directors’ performance of their duties complies with laws, regulations, and the articles of incorporation and other systems provided for in Article 100, paragraph (1) and paragraph (3) of the Ordinance for Enforcement of the Companies Act as systems necessary to ensure the appropriateness of operations of the corporate group composed of a stock company and its subsidiaries, as well as the status of the systems developed pursuant to those resolutions (i.e., internal control systems).” Additionally, as the same audit firm serves as both the accounting auditor under the Companies Act and the auditor under the FIEA in practice, it is possible to view the statement that the ASB “received reports from the directors, etc. and the accounting auditor regarding the status of the performance of their duties and requested explanations as necessary” as also explaining the method of the audits of the ASBMs in which they cooperated with the auditor under the FIEA in regard to the regulation of internal control reporting concerning financial reports. Based on that view, it can be considered that even without making any particular revision to the language of the existing templates, reference is already made to financial report internal controls.

(Note 2) ASBMs are to receive reports, etc. regarding matters related to financial report internal controls

under the FIEA not from the “accounting auditor” under the Companies Act, but from the “auditor” under the FIEA, and the ASBMs are not required to express an opinion regarding the reasonableness of the methods and results of the audit by the auditor in regard to financial report internal controls under the FIEA. Accordingly, if making a statement such as that in the existing templates, “The audit and supervisory board ... received reports from the directors, etc. and the accounting auditor regarding the status of the performance of their duties and requested explanations as necessary” (without making any other particular statements as in Example Statements 1-2 or 1-3), the meaning is limited to stating the fact that the ASB received reports, etc. regarding financial report internal controls under the FIEA from the accounting auditor, who also serves as the auditor under the FIEA in practice. In regard to the statement, “We find the methods and results of the audit by the accounting auditor, [TBD], to be reasonable,” in Example Statement 2-1, etc. regarding audit results, it is needless to say that that is not an expression of the opinion of the ASBMs regarding the reasonableness of the methods and results of the audit by the auditor regarding financial report internal controls under the FIEA.

【文例 1－2】

- (1) 監査役会は、監査の方針、職務の分担等を定め、各監査役から監査の実施状況及び結果について報告を受けるほか、取締役等及び会計監査人からその職務の執行状況について報告を受け、必要に応じて説明を求めました。
- (2) 各監査役は、監査役会が定めた監査役監査の基準に準拠し、・・・取締役、内部監査部門その他の使用人等と意思疎通を図り、・・・監査を実施しました。
- ①取締役会その他重要な会議に出席し、・・・調査いたしました。また、子会社については、・・・報告を受けました。
- ②事業報告に記載されている取締役の職務の執行が法令及び定款に適合することを確保するための体制その他株式会社及びその子会社から成る企業集団の業務の適正を確保するために必要なものとして会社法施行規則第 100 条第 1 項及び第 3 項に定める体制の整備に関する取締役会決議の内容及び当該決議に基づき整備されている体制（内部統制システム）について、取締役及び使用人等からその構築及び運用の状況について定期的に報告を受け、必要に応じて説明を求め、意見を表明いたしました。 **In regard to internal controls concerning financial reports (Note 3), the audit and supervisory board members received reports from directors, etc. and [TBD (audit firm)] regarding the status of the evaluation and audit of those internal controls and requested explanations as necessary. (Note 4)**
- ③事業報告に記載されている会社法施行規則第 118 条・・・検討を加えました。
- ④会計監査人が独立の立場を保持し、・・・説明を求めました。また、会計監査人から・・・説明を求めました。

以上の方法に基づき、当該事業年度に係る事業報告及びその附属明細書、計算書類（貸借対照表、損益計算書、株主資本等変動計算書及び個別注記表）及びその附属明細書並びに連結計算書類（連結貸借対照表、連結損益計算書、連結株主資本等変動計算書及び連結注記表）について検討いたしました。

(Note 3) It is also possible to state “internal controls concerning financial reports under the Financial Instruments and Exchange Act.” The same applies below.

(Note 4) This example statement briefly describes the audit activities to be conducted by ASBMs in regard to financial report internal controls under the FIEA (Example Statement 1-3 provides more detail). It is also important for ASBMs to form their audit opinions after having appropriately cooperated with directors and the auditor both during the period under review and at the end of the period in consideration of addressing the so-called “time difference” issue wherein the timing of preparing and submitting ASBM audit reports under the Companies Act differs from that of internal control reports and internal control audit reports under the FIEA (please refer to Q8 of “Q&A on the Regulation of Internal Control Reporting Concerning

Financial Reports from the Perspective of Audit and Supervisory Board Members” (September 29, 2008) prepared by the Association). ■

Strictly speaking, the legal status of the accounting auditor under the Companies Act and the auditor under the FIEA are different (despite one certified public accountant or audit firm serving as both auditors in practice), and therefore, the auditor under the FIEA is simply referred to as “[TBD] (*audit firm*)” in this document (while the accounting auditor under the Companies Act is referred to as the “accounting auditor” or the “accounting auditor, [TBD]”). Matters relating to financial report internal controls under the FIEA are not included in the duties of the accounting auditor, so stating “accounting auditor” or “accounting auditor, [TBD]” in these places is not accurate. There are also cases in which the audit firm is a certified public accountant; in such cases, state the name thereof.

【文例 1－3】

- (1) 監査役会は、監査の方針、職務の分担等を定め、各監査役から監査の実施状況及び結果について報告を受けるほか、取締役等及び会計監査人(注5)からその職務の執行状況について報告を受け、必要に応じて説明を求めました。
- (2) 各監査役は、監査役会が定めた監査役監査の基準に準拠し、・・・取締役、内部監査部門その他の使用人等と意思疎通を図り、・・・監査を実施しました。
- ①取締役会その他重要な会議に出席し、・・・を調査いたしました。また、子会社については、・・・報告を受けました。
 - ②事業報告に記載されている取締役の職務の執行が法令及び定款に適合することを確保するための体制その他株式会社及びその子会社から成る企業集団の業務の適正を確保するために必要なものとして会社法施行規則第100条第1項及び第3項に定める体制の整備に関する取締役会決議の内容及び当該決議に基づき整備されている体制(内部統制システム)について、取締役及び使用人等からその構築及び運用の状況について定期的に報告を受け、必要に応じて説明を求め、意見を表明いたしました。**Additionally, in regard to internal controls concerning financial reports, the audit and supervisory board members received reports from directors, etc. and [TBD (audit firm)] regarding the status of discussions between them and the status of the evaluation and audit of those internal controls and requested explanations as necessary.**
 - ③事業報告に記載されている会社法施行規則第118条・・・検討を加えました。
 - ④会計監査人が独立の立場を保持し、・・・説明を求めました。また、会計監査人から・・・説明を求めました。

以上の方法に基づき、当該事業年度に係る事業報告及びその附属明細書、計算書類(貸借対照表、損益計算書、株主資本等変動計算書及び個別注記表)及びその附属明細書並びに連結計算書類(連結貸借対照表、連結損益計算書、連結株主資本等変動計算書及び連結注記表)について検討いたしました。

- (Note 5) In this example statement, as “[TBD] (audit firm)” is stated below “Additionally,” it is also possible to state the proper name (“the accounting auditor, [TBD (audit firm)]”) in places that say “the accounting auditor” in order to clearly indicate that the audit firm is the auditor under the FIEA (which also serves as the accounting auditor). Please refer to Note 4 regarding the usage of different terms relating to “accounting firm.”

二 「監査の結果」

監査報告書の「2. 監査の結果」において、下記のとおり記載する。

1 監査役監査報告書作成時点で、開示すべき重要な不備がなかったと経営者も監査人もある程度確定的に判定できている場合

【文例 2－1】（現行のひな型の文章から特に修正を行わない場合）（注6）

- (1) 事業報告等の監査結果
 - ① 事業報告及びその附属明細書は、法令及び定款に従い、会社の状況を正しく示しているものと認めます。
 - ② 取締役の職務の執行に関する不正の行為又は法令若しくは定款に違反する重大な事実は認められません。
 - ③ 内部統制システムに関する取締役会決議の内容は相当であると認めます。また、当該内部統制システムに関する事業報告の記載内容及び取締役の職務の執行についても、指摘すべき事項は認められません。
- (2) 計算書類及びその附属明細書の監査結果
会計監査人〇〇〇〇の監査の方法及び結果は相当であると認めます。
- (3) 連結計算書類の監査結果
会計監査人〇〇〇〇の監査の方法及び結果は相当であると認めます。

(Note 6) Please refer to Note 1 for the approach in regard hereto.

【文例 2－2】

- (1) 事業報告等の監査結果
 - ① 事業報告及びその附属明細書は、法令及び定款に従い、会社の状況を正しく示しているものと認めます。
 - ② 取締役の職務の執行に関する不正の行為又は法令若しくは定款に違反する重大な事実は認められません。
 - (iii) We find the content of the resolutions of the board of directors regarding internal control systems to be reasonable. Additionally, we do not find any matters that should be commented upon in regard to the statements in the business report or the directors' performance of their duties relating to the internal control systems, **including internal controls concerning financial reports (Note 7)**.
- (2) 計算書類及びその附属明細書の監査結果
会計監査人〇〇〇〇の監査の方法及び結果は相当であると認めます。
- (3) 連結計算書類の監査結果
会計監査人〇〇〇〇の監査の方法及び結果は相当であると認めます。

(Note 7) In cases such as if the board of directors has made resolutions relating to internal control systems with financial report internal controls as a separate item, it is also possible to include a statement such as the following.

“(iii) We find the content of the resolutions of the board of directors regarding internal control systems (including internal controls concerning financial reports) to be reasonable. Additionally, we do not find any matters that should be commented upon in regard to the directors' performance of their duties relating to the internal control systems.”

【文例 2－3】

(1) 事業報告等の監査結果

- ① 事業報告及びその附属明細書は、法令及び定款に従い、会社の状況を正しく示しているものと認めます。
- ② 取締役の職務の執行に関する不正の行為又は法令若しくは定款に違反する重大な事実は認められません。
- ③ 内部統制システムに関する取締役会決議の内容は相当であると認めます。また、当該内部統制システムに関する事業報告の記載内容及び取締役の職務の執行についても、指摘すべき事項は認められません。**We have received reports from the directors, etc. and [TBD (audit firm)] that the internal controls concerning financial reports are effective (Note 8) as of the preparation of this audit report.**

(2) 計算書類及びその附属明細書の監査結果

会計監査人〇〇〇〇の監査の方法及び結果は相当であると認めます。

(3) 連結計算書類の監査結果

会計監査人〇〇〇〇の監査の方法及び結果は相当であると認めます。

(Note 8) It is also possible to change “are effective” to “have no material inadequacies to be disclosed.” Please refer to Note 4 in regard to addressing the so-called “time difference” issue.

2 監査役監査報告書作成時点で、開示すべき重要な不備があったと経営者も監査人も認識して、かつ事業報告にその旨の何らかの言及がある場合

【文例2-4】

- (1) 事業報告等の監査結果
- ① 事業報告及びその附属明細書は、法令及び定款に従い、会社の状況を正しく示しているものと認めます。
 - ② 取締役の職務の執行に関する不正の行為又は法令若しくは定款に違反する重大な事実は認められません。
 - ③ 内部統制システムに関する取締役会決議の内容は相当であると認めます。また、内部統制システムに関する事業報告の記載内容及び取締役の職務の執行についても、指摘すべき事項は認められません。 **As stated in the business report, there is a risk that the internal controls concerning financial reports are not effective (Note 9); however, the directors are endeavoring to improve those controls, and there has been no impact on the appropriateness of the accounting documents, the supplementary schedules thereto, and the consolidated accounting documents for the period under review (Note 10). Accordingly, we do not find any material fact constituting a breach of the directors' duty of care (Note 11). (Note 12)**
- (2) 計算書類及びその附属明細書の監査結果
会計監査人〇〇〇〇の監査の方法及び結果は相当であると認めます。
- (3) 連結計算書類の監査結果
会計監査人〇〇〇〇の監査の方法及び結果は相当であると認めます。 **We have received a report from the accounting auditor, [TBD], that it performed the accounting audit taking into consideration the fact that there is a risk that the internal controls concerning financial reports are not effective (Note 13), as stated in the business report (Note 14, Note 15).**

(Note 9) For “there is a risk that the internal controls concerning financial reports are not effective,” based on the statements in the business report, it is also possible to include a statement such as “there are material inadequacies to be disclosed in regard to the internal controls concerning financial reports” or “there are material inadequacies to be disclosed in regard to the internal controls concerning financial reports, and those internal controls are not effective.” The expressions to be used here also depend on the degree to which the results of the final judgment regarding material inadequacies to be disclosed have been obtained as of the preparation of the ASBM audit reports.

(Note 10) Among material inadequacies to be disclosed, there are cases in which inadequacies that may impact the appropriateness of accounting-related documents are identified, such as if there are material inadequacies to be disclosed regarding estimation procedures for accounting treatment that involves estimates (such as impaired-asset accounting, deferred tax assets, reserves for retirement allowances, and other various reserves). If such material inadequacies to be disclosed have been identified, it is important to develop systems so that the accounting-related documents for the following period and onward are also prepared appropriately (even if the accounting-related documents for the period under review have been prepared appropriately). Given the importance, etc. thereof, it is preferable to include specific statements as “tasks to be addressed,” etc. in the business report.

If material inadequacies to be disclosed have impacted the appropriateness of accounting-related documents for the period under review, that is ordinarily an issue that should be addressed in the audit of the accounting-related documents.

(Note 11) If a material fact constituting a breach of the duty of care has been found, specifically state that and the relevant fact (Article 129, paragraph (1), item (iii) of the Ordinance for Enforcement of the Companies Act: “when misconduct or material facts in violation of laws and regulations or the articles of incorporation are present in relation to the execution of the duties of a director of the relevant stock company, that fact”).

- (Note 12) It is also possible to include additional statements such as, “We will continually monitor the status of improvements moving forward.”
- (Note 13) Please refer to Note 9.
- (Note 14) It is also possible to state this in the “Method and Contents of Audits” section regarding the accounting audit.
- (Note 15) This statement has been included only in regard to the results of the audit of the consolidated accounting documents because financial report internal controls under the FIEA are related to consolidated account closing, but it is also possible to include this statement in regard to the results of the audit of the non-consolidated accounting documents. The same applies below.

【文例 2－5】

- (1) 事業報告等の監査結果
- ① 事業報告及びその附属明細書は、法令及び定款に従い、会社の状況を正しく示しているものと認めます。
- ② 取締役の職務の執行に関する不正の行為又は法令若しくは定款に違反する重大な事実は認められません。
- (iii) We find the content of the resolutions of the board of directors regarding internal control systems to be reasonable. Additionally, **although the directors have judged that there is a risk that the internal controls concerning financial reports are not effective (Note 16), as stated in the business report, the directors are endeavoring to improve those controls, and there has been no impact on the appropriateness of the accounting documents, the supplementary schedules thereto, and the consolidated accounting documents for the period under review; accordingly,** we do not find any matters that should be commented upon in regard to the statements in the business report or the directors’ performance of their duties relating to the internal control systems.
- (2) 計算書類及びその附属明細書の監査結果
会計監査人〇〇〇〇の監査の方法及び結果は相当であると認めます。
- (3) 連結計算書類の監査結果
会計監査人〇〇〇〇の監査の方法及び結果は相当であると認めます。 **We have received a report from the accounting auditor, [TBD], that it performed the accounting audit taking into consideration the fact that there is a risk that the internal controls concerning financial reports are not effective, as stated in the business report.**

- (Note 16) Please refer to Note 9.

3 監査役監査報告書作成時点で、開示すべき重要な不備があったと経営者も監査人も認識しているが、事業報告には何らの言及もない場合

【文例 2－6】

(1) 事業報告等の監査結果

(i) **The directors have judged that there is a risk that the internal controls concerning financial reports are not effective in terms of [TBD], but there is no statement regarding that judgment in the business report. However, we believe that the matters regarding that judgment should be stated in the business report. Other than the above, we find that the business report and the supplementary schedules thereto accurately present the status of the company in accordance with laws, regulations, and the articles of incorporation. (Note 17)**

② 取締役の職務の執行に関する不正の行為又は法令若しくは定款に違反する重大な事実は認められません。

③ 内部統制システムに関する取締役会決議の内容は相当であると認めます。また、内部統制システムに関する事業報告の記載内容及び取締役の職務の執行についても、上記(1)①のほかは、指摘すべき事項は認められません。 **In regard to the matters stated in (1)(i) above relating to the internal controls concerning financial reports, the directors are endeavoring to improve those controls, and there has been no impact on the appropriateness of the accounting documents, the supplementary schedules thereto, and the consolidated accounting documents for the period under review (Note 18).**

(2) 計算書類及びその附属明細書の監査結果

会計監査人〇〇〇〇の監査の方法及び結果は相当であると認めます。

(3) 連結計算書類の監査結果

会計監査人〇〇〇〇の監査の方法及び結果は相当であると認めます。 **We have received a report from the accounting auditor, [TBD], that it performed the accounting audit taking into consideration the fact that there is a risk that the internal controls concerning financial reports are not effective, as stated in (1)(i) above.**

(Note 17) This is an example statement for cases in which the business report is not found to accurately present the status of the company. This example statement is to be used in cases where material inadequacies to be disclosed constitute a “task to be addressed” (Article 120, paragraph (1), item (viii) of the Ordinance for Enforcement of the Companies Act) or an “important matter related to the current status of the relevant stock company” (Article 120, paragraph (1), item (ix) of the Ordinance for Enforcement of the Companies Act). If the ASBMs are able to appropriately judge that it is not necessary to state the material inadequacies to be disclosed in the business report as a task to be addressed, an important matter related to the current status of the relevant stock company, or the like due to factors such as the details or significance of the inadequacies, it is also possible to use the statements provided in the existing templates.

(Note 18) Additionally, it is also possible to add statements such as, “We do not find any material fact constituting a breach of the directors’ duty of care, and we will continually monitor the status of improvements moving forward.”

4 監査役監査報告書作成時点で、財務報告に係る内部統制の評価及び監査が未了の場合 (注 19)

【文例 2-7】 (注 20)

- (1) 事業報告等の監査結果
 - ① 事業報告及びその附属明細書は、法令及び定款に従い、会社の状況を正しく示しているものと認めます。
 - ② 取締役の職務の執行に関する不正の行為又は法令若しくは定款に違反する重大な事実は認められません。
 - ③ 内部統制システムに関する取締役会決議の内容は相当であると認めます。また、当該内部統制システムに関する事業報告の記載内容及び取締役の職務の執行についても、指摘すべき事項は認められません。 **The evaluation and audit of the internal controls concerning financial reports have not been completed (Note 21).**
- (2) 計算書類及びその附属明細書の監査結果
会計監査人〇〇〇〇の監査の方法及び結果は相当であると認めます。
- (3) 連結計算書類の監査結果
会計監査人〇〇〇〇の監査の方法及び結果は相当であると認めます。

(Note 19) Ordinarily, the evaluation of the internal controls concerning financial reports by the manager has been essentially completed as of the preparation of the ASBM audit reports in many cases, but there may also be cases in which matters such as coordination with the auditor have not been completed at that time. As it is anticipated that there are many cases in which the manager prepares the internal control report after the ASBM audit reports have been prepared, this example statement states the circumstances as of the preparation of the ASBM audit reports and is used to include such cases.

(Note 20) Even if there is no statement such as, “The evaluation and audit of the internal controls concerning financial reports have not been completed,” if the business report accurately presents the status of the company, and the ASBMs are able to judge that audit opinions regarding internal control systems are able to be appropriately expressed, it is also possible to use the statements provided in the existing templates.

(Note 21) Please refer to Note 20. It is also possible to include a statement such as, “In regard to the internal controls concerning financial reports, we have received reports from the directors, etc. and [TBD (*audit firm*)] regarding the status as of the preparation of this audit report, but the evaluation and audit thereof have not been completed,” or, “The directors, etc. and [TBD (*audit firm*)] are in the process of carefully examining whether or not the internal controls concerning financial reports can be found to be effective.” If the status of the evaluation and audit of financial report internal controls becomes clear afterwards, then if necessary, it is also possible to provide supplementary explanations of the contents of the ASBM audit reports at the annual shareholders’ meeting, etc.

以上