

## SAMPLE AUDITOR'S REPORT ON HDA

## ACCOUNTANT'S LETTERHEAD

AUDITORS' REPORT PURSUANT TO REGULATION 24 OF THE HOUSING DEVELOPMENT  
(Control and Licensing) REGULATIONS, 2014  
OF.....(DEVELOPER'S NAME & COMPANY'S  
REGISTERED NO.) AS AT.....(DATE)

Controller of Housing

In the course of our audit as auditor of.....(Developer's Name & Company's Registered No.) for the year ended.....(date), we have audited the Housing Development Account required to be opened and maintained pursuant to Regulation 24 of the Housing Development (Control and Licensing) Regulations, 2014.

We have conducted our audit in accordance with the applicable Approved Standards on Auditing in Malaysia so as to obtain reasonable assurance as to whether the deposits and withdrawals recorded therein have been made in accordance with the Housing Development (Control and Licensing) Regulations, 2014.

**The audit involved the examination on a test basis, of a total of .....(withdrawals for the year ended.....(date) from the Housing Development Account. The details of the Housing Development Account (HDA) as per below:**

| No. | License No. | HDA No. | Bank | Date of Opening | Project Name/Lot No. | Division | Balance of HDA as at<br>-----<br>(RM) |
|-----|-------------|---------|------|-----------------|----------------------|----------|---------------------------------------|
|     |             |         |      |                 |                      |          |                                       |
|     |             |         |      |                 |                      |          |                                       |
|     |             |         |      |                 |                      |          |                                       |
|     |             |         |      |                 |                      |          |                                       |

In our opinion,

- Each and every deposit and withdrawal recorded in the Housing Development Account for the year ended .....(date) are in accordance with the above Regulations, 2014;
- The accounting and the records examined by us have been properly kept; and
- We have obtained satisfactory explanation and information from the officers and agents of the Company on the financial transactions involved..

Based on our work done, nothing has come to our attention that causes us to believe that the monies in the Housing Development Account have not been withdrawn in accordance with the Regulations.

.....  
Principal of Firm

.....  
Chartered Accountants

Date: