|  |  |  |  |
| --- | --- | --- | --- |
| **Client:** | ABC Bangladesh Limited | **Year end:** | 31 December 2021 |
| **Audit program:** | Cash and cash equivalent | **Ref. No.:** |  |

**Audit Accounts summary**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Accounts** | **Assertions** | **2021** | **2020** | **Variances** |
| Cash in hand | EA |  |  |  |
| Cash at bank | CEA |  |  |  |

**Procedures in response to risks**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **TOD** | **Procedures** | **Accounts** | **Assertions** | **Risks ID** | **Results** |
| 1 | Opening balance confirmation | Cash and cash equivalent |  |  | Satisfactory |
| 2 | Cash count | Cash in Hand | EA |  | Satisfactory |
| 3 | Balance Confirmation | Cash at Bank | CEA |  | Satisfactory |
| 4 | Obtained bank statements sent by Bank through email or downloaded in front of the audit team | Cash at Bank | CEA |  | Satisfactory |
| 5 | Checking bank reconciliation | Cash at Bank | CEA |  | Satisfactory |

***Conclusion***

From the audit work carried out I confirm that:

* the work has been performed in accordance with the audit programme;
* the work performed and the results obtained have been adequately documented;
* all necessary information has been collected for the preparation of the statutory accounts; and
* in my opinion there is no material statements found and are fairly stated.

Prepared by : \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date : \_\_\_\_\_\_\_\_\_\_\_\_\_\_

Reviewed by : \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date : \_\_\_\_\_\_\_\_\_\_\_\_\_\_