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| **Particulars** | **Comments** |
| 1. Determine compliance with the Firm's policies for engagement control. | Firm’s engagement process fully complied |
| 2. Ensure that consultations with industry specialists, Head of Assurance, and others have occurred and are documented in accordance with Firm policy. | Only consultation with Head of Assurance done and documented |
| 3. Determine proper completion of the in-charge and specialist review programs. | In-charge review done, specialist review not required |
| 4. Determine that: (a) The Head of Assurance has been notified if post-planning matters indicate that notification is required. (b) A copy of the report will be sent to the Head of Assurance, if required. | Not required |
| 5. Satisfy yourself that: (a) The risk assessment procedures resulted in appropriate audit programs to address the identified risks. (b) The engagement programs were followed and contain all appropriate sign-offs. (c) Due consideration has been given to specialized industry or regulatory requirements. (d)The audit has been conducted with an independence in mental attitude, an appropriate level of professional skepticism and due professional care. (e)Significant or unusual matters and important accounting, auditing, and reporting issues have been properly considered, resolved and documented. (f)We have performed and documented appropriate analytical procedures, including investigations and explanations of significant variations. (g)You concur with decisions made regarding the Summary of Unrecorded Misstatements and going concern considerations. (h) You concur with the evaluation of deficiencies included in the Summary of Control Deficiencies. (i) Asset valuation issues have been appropriately addressed. (j) We have received legal letters, updated to a date no more than 7 calendar days prior to the audit report date.  (k)We have performed and documented appropriately loan covenant procedures, obtained interpretations of unusual covenants (by third parties or attorneys) and ensured appropriate time coverage of waivers of actual or potentialdefaults. (l) The workpapers include appropriate documentation. (m) Appropriate substantive procedures have been applied to areas involving significant deficiencies and material weaknesses. (n) All hold items are appropriately noted on the Discussion Sheet. | Done  Done  Not required  Yes  Done  Done  Not required  Done  Yes  Partially received, alternative procedure applied  Not required  Yes  Yes  Yes |
| 6.If the Summary of Significant Matters has been prepared by the In-charge Accountant, read it and ensure that it discusses appropriate matters, including consultations with the Head of Assurance. | Yes |
| 7. Determine that the financial statement items are appropriately grouped and properly classified. | Yes |
| 8. Ensure that we have completed the Firm's (or other appropriate) disclosure checklist and, unless clearly evident, documented judgments about items not disclosed. | Yes |
| 9. Satisfy yourself as to the adequacy of disclosure for items not specifically covered by a checklist. | Done |
| 10. Review major decisions and the treatment of exceptions or unusual matters, if any, including professional disagreements and concerns by the audit team. | Done |
| 11. Determine that our audit report is appropriate in the circumstances. | Yes |
| 12. Ensure that the Head of Assurance has been consulted in accordance with Firm policy. | Yes |
| 13. Ensure that all review points have been cleared and that the workpapers contain only appropriate evidential matter. | Yes |
| 14. Ensure that related parties or unusual transactions and relationships have been properly accounted for, disclosed, and documented. | Yes |
| 15. Ensure that the representation letter has been appropriately tailored and dated and that you have initialed and dated it to evidence your approval. | Yes |
| 16. Determine that any factors noted during the engagement which can affect the desirability of continuing the client relationship have been considered. | No material issue |
| 17. Based on the results of our procedures and the review evidence above, I am satisfied that the engagement was performed in accordance with professional standards and Firm policies and agree with the issuance of the Firm's report. | Yes |

**Disclaimer: Dummy audit working files have been prepared and published to improve the quality of audit documentation of member firms providing audit services in Bangladesh. Member firms providing audit services should not assume these dummy working files as absolute benchmark for the purpose of preparing and keeping audit documentation. Every audit client has unique characteristics and risks. International Standards on Auditing (ISA) also requires to exercise engagement partner’s judgment on a number of areas in conducting the audit of an entity. Therefore, member firms should use their professional knowledge, skill, experiences along with these dummy working files to keep adequate and appropriate working papers for each audit engagement. The preparers do not assume any liability for drawing an inappropriate audit opinion based on the working papers prepared on the basis of these dummy working files.**