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| --- | --- | --- | --- |
| **Client:** | **Year End:** | **File No.** | **Ref: K** |

**SUMMARY SHEET — BANK BALANCES AND CASH**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | ***Planning*** | | ***Final*** | | |
| ***Audit objectives*** | Number of  key tests  which satisfy  objective\* | Reference to  bespoke  tests to be  carried out | Are you  satisfied  that the  objectives  have been  met? | Comments | Initials |
| 1 To establish that all bank balances and over-drafts have been included at the correct amount. | 8, 9 |  | Yes |  | B |
| 2 To ensure that bank balances and overdrafts are correctly disclosed.. | 10, 12 |  | Yes |  | B |
| 3 To ensure that cash balances are genuine and have been included at the correct amount | 15 |  | Yes |  | B |
| 4 To confirm that all necessary disclosures concerning bank and cash balances have been made and that the information is appropriately pre-sented and described. | 21,22,23 |  | Yes |  | B |

***Planning conclusion***

I am satisfied that from the tests planned sufficient evidence can be gained to satisfy the objectives.

|  |  |
| --- | --- |
| Prepared by: \_\_\_\_\_\_\_\_\_\_A\_\_\_\_\_\_\_\_\_\_\_\_ | Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| Reviewed by: \_\_\_\_\_\_\_\_B\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_ |

***Final 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 (subject to matters highlighted on **B5** or **B8**)\* bank balances and cash are fairly stated.

|  |  |
| --- | --- |
| Prepared by: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| Reviewed by: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_ |

***Alternative conclusion*** (ANY alternative conclusion MUST be referred to on **B5** or **B8**)

|  |  |
| --- | --- |
| Prepared by: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| Reviewed by: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| \* Delete if not applicable. |  |

**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.**