**GOING CONCERN — CONCLUSION**

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| --- | --- | --- |
| **Particulars** | **YES/NO\*** | **Remarks** |
| 1 Where going concern has been reviewed by the directors for a period of less than 12 months has this been disclosed in the accounts or in the audit report? | NO | Directors reviewed the going concern for next 12 months |
| 2 Where you have been unable to obtain all the information and evidence necessary to adequately assess the company’s ability to continue as a going concern, has a suitably worded qualified audit report been drafted? | NO | Obtained all the information and evidence |
| 3 Where the accounts have not been drawn up on a going concern basis, either: | NO | No going concern issues |
| (a) are you happy that the basis of preparation of the accounts is reasonable and that there is adequate disclosure in the accounts;\* or |  |  |
| (b) has a suitably worded qualified audit report being drafted?\* |  |  |
| 4 Where there is a significant level of concern about the company’s ability to continue as a going concern: | NO | No going concern issues |
| (a) have adequate disclosures been made in the accounts: |  |  |
| * a statement that the accounts have been prepared on the going concern basis; |  |  |
| * a statement of the pertinent facts; |  |  |
| * the nature of the concern; |  |  |
| * a statement of the assumptions adopted by the directors, which should be clearly distinguishable from the pertinent facts; |  |  |
| * (where appropriate and practicable) a statement regarding the directors’ plans for resolving the matters giving rise to the concern, and |  |  |
| * details of any relevant actions by the directors. |  |  |
| (b) has a suitably worded qualified audit report been drafted? |  |  |

Prepared by \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Mr.Y\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Date: \_\_DD/MM/YY\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Reviewed by \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Mr. X\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Date: \_\_\_\_ DD/MM/YY\_\_\_\_\_\_\_\_\_\_\_\_

\*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.**