**PARTNER COMPLETION - Final**

|  | Yes/ N/A\* | Initials |
| --- | --- | --- |
| (1) Have all outstanding items on the initial partner completion been adequately dealt with? | Yes |  |
| (2) Has a signed letter of representation been received stating that management: |  |  |
| (a) acknowledges its responsibility for the design and implementation of internal control to prevent and detect fraud; | Yes |  |
| (b) has disclosed to the firm the results of its assessment of the risk that the financial statements may be materially misstated as a result of fraud; | Yes |  |
| (c) has disclosed to the firm its knowledge of fraud or suspected fraud affecting the company involving: management; employees who have significant roles in internal control; or others where the fraud could have a material effect on the financial statements; | Yes |  |
| (d) has disclosed to the firm its knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others; | Yes |  |
| (e) does not wish to adjust misstatements brought to their attention for the reasons set out in the letter. | Yes |  |
| (3) Where fraud has been identified or information found that fraud may exist, has this been communicated to the appropriate level of management or those charged with governance? | N/A |  |
| (4) Where the letter of representation is signed by one director on behalf of the Board, have we seen minutes of a meeting agreeing its contents? | Yes |  |
| (5) Are we satisfied that the directors' representations can be relied upon? | Yes |  |
| (6) Does the file contain adequate justification of the audit report? | Yes |  |
| (7) Have we informed the directors in writing of any unadjusted misstatements, any material weaknesses in the accounting and internal control systems, or any other relevant matters relating to the audit as required by ISA 260.11.12? | N/A |  |
| (8) Has the final subsequent event programme on T4 been completed? (Date latest subsequent event completed xx / xx /20xx) | Yes |  |
| (9) Does the balance sheet state the name of the director who approves the accounts on behalf of the Board, together with the date of approval? | Yes |  |
| (10) Does the copy of the accounts, which is being filed with the Registrar, contain original signatures on the directors' report, the auditors' report and the balance sheet? | N/A |  |
| (11) Do the working papers and the tax computation reflect final adjustments? | Yes |  |
| (12) Have all final journals been recorded and processed to produce a closing trial balance agreeing with the accounts? | Yes |  |
| (13) Has the final copy of the accounts been referenced to the file to ensure all lead and Q schedules reflect final adjustments? | Yes |  |
| (14) On consideration of the file and in particular questions 1 and 2 on B3.2 are we satisfied that it is appropriate for us to seek re-appointment as auditors? | Yes |  |
| I am satisfied that sufficient appropriate audit evidence has been obtained to support the conclusions reached and for the auditor's report to be issued.  Signed \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Partner Date \_\_\_\_\_\_\_\_  Second Partner (if applicable)  Signed \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Partner Date\_\_\_\_\_\_\_\_\_  \* Delete as appropriate  These questions should be signed by the partner, all other questions may be signed by the manager or senior and reviewed by the partner. | | |

**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.**