|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Client: XYZ Ltd |  | Prepared by: Mr. B | Date: | **Ref: C10.2** |
| Year end: 31-12-14 | File no: | Reviewed by: Mr. Y | Date: |

**CALLING OVER SHEET AND PRINTING INSTRUCTIONS**

Draft accounts – prior to client approval

|  |  |
| --- | --- |
| Read and cast by |  |
| Note totals agreed to P & L or B/S by |  |
| Checklist completed by |  |

Final accounts for signature

|  |  |
| --- | --- |
| Read and cast by |  |
| Note totals agreed to P & L or B/S by |  |
| Checklist completed by |  |

Printing Instructions

|  |  |
| --- | --- |
| **Copies required** | **Number of copies** |
| Client |  |
| Audit File |  |
| Office copy |  |

**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.**