**JUSTIFICATION OF AUDIT REPORT**

*This form should be used to schedule any problems encountered during the audit, which could have an impact on the audit report.*

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| --- | --- | --- |
|  | ***Yes/ No\**** | ***If YES, give details*** |
| 1 Was the audit report qualified in the previous period? | No |  |
| 2 Have there been any problems with books and records? | No |  |
| 3 Have you encountered problems obtaining from the directors all information and explanations necessary for the audit? | No |  |
| 4 Have the directors refused to confirm any representations in writing? | No |  |
| 5 Have you confirmed that, or were you unable to conclude whether, the financial statements are materially misstated as a result of fraud? | No | We have separately conducted fraud risk assessment, and there is no such instance of fraud and mis-statement in accounts |
| 6 Have you had problems obtaining adequate information concerning suspected non-compliance with relevant laws or regulations? | No |  |
| 7 Is there evidence of non-compliance with laws or regulations that have a material effect on the accounts and have not been properly reflected in the accounts? | No |  |
| 8 Have management refused to give permission for direct communication with the company's legal advisers? | No |  |
| 9 Have management refused to give permission for the use of external confirmation requests such as the circularization of debtor or creditor balances or third party stock confirmations? | No |  |
| 10 Have management not amended the financial statements (adjustment or disclosure) in circumstances where it is believed that they need to be amended? | No | Amendment in accounts are not required |
| 11 Where other auditors are involved in the audit of subsidiary companies are there any instances where their work cannot be relied upon? | N/A | No |
| 12 Are there any material inconsistencies between the financial statements and the directors' report or any other information to be issued with them? | No |  |
| 13 Were there problems obtaining adequate returns from branches not visited? | N/A | There is one branch and duly audited by us |
| 14 Are there any problems with going concern? (Ref T2) | No |  |
| 15 Is there any problem with exemption from preparing group accounts where claimed by the company? | No |  |
| 16 Have any other problems occurred which could have an impact on the audit report? | No |  |

*Conclusion*

Where there are any 'yes' answers, detail below what effect they will have on the audit report or our ability to continue the engagement:

I am satisfied that any unqualified report is appropriate.\* or

In my opinion, the attached fundamental uncertainty/emphasis of matter and/or qualification is appropriate.\*

Prepared by: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_MR.X\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_\_

Reviewed by: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_\_\_

\* Delete as appropriate.

**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.**