**FILE COMPLETION QUESTIONNAIRE Final**

*Where work is outstanding prior to review, the outstanding (O/S) column should be ticked in pencil to highlight work required. As and when work is completed, the final column should be initialled, and the tick rubbed out.*

|  | **Yes/None**  **N/A** | **O/S** | **Comments** | **Initials** |
| --- | --- | --- | --- | --- |
| 1 Have you confirmed that there have been no changes to the firm's independence during the course of the audit, which would prevent reappointment of the firm as auditors for the next financial period? | **Yes** |  |  |  |
| 2 Have you considered whether there is any other reason why the practice would not wish to seek reappointment, for example, recurrent under recoveries? | **Yes** |  |  |  |
| 3 Has consultation been undertaken in all circumstances, where it is required by the firm's procedures? | **Yes** |  |  |  |
| 4 Where any fraud, error or breaches in laws and regulations have been identified, have the implications for the accounts been fully considered? | **N/A** |  | No such event exist |  |
| 5 Have the firm's procedures on money laundering been complied with? | **Yes** |  |  |  |
| 6 Review Cl to C8.Where there have been adjustments to the level of materiality, risk or the extent of reliance on controls; has the impact on the level of work already undertaken been considered? | **Yes** |  |  |  |
| 7 Has a draft letter to management or points for comment been prepared that includes : |  |  |  |  |
| (a)Material weaknesses identified in the design or imple­mentation of internal controls intended to prevent or detect fraud? | **Yes** |  |  |  |
| (b) Any other matters related to the risk of fraud that should be discussed with those charged with governance? | **Yes** |  |  |  |
| 8. Has the review of post balance sheet events been updated to reflect the current position? | **Yes** |  |  |  |
| 9 Have all necessary points forward to next year been recorded on B 10? | **Yes** |  |  |  |
| 10 Has a budget for next year been prepared? | **Yes** |  |  |  |
| 11 Have the following planning forms been reviewed/ completed and signed-off as part of the audit completion? |  |  |  |  |
| (a) C8 - Materiality summary. | **Yes** |  |  |  |
| (b) Outcome column of C6.3 - Specific risk action plan. | **Yes** |  |  |  |
| (c) C6.2 - Risk response summary. | **Yes** |  |  |  |
| (d) C6 - Audit risk summary. | **Yes** |  |  |  |
| (e) C5 - Systems and internal control summary. | **Yes** |  |  |  |
| (f) C1 - Audit planning summary. | **Yes** |  |  |  |

**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.**