##### **FILE COMPLETION QUESTIONNAIRE Pre-partner review**

*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 initialed, and the tick rubbed out.*

|  | ***Yes/No***  ***N/A*** | ***O/S*** | ***Comments*** | ***Initials*** |
| --- | --- | --- | --- | --- |
| 1 Does the file contain programs on all relevant sections and have they been properly completed? | Yes |  |  |  |
| 2 Has each audit objective on the summary sheets been addressed and cross-referenced to the working papers? | Yes |  |  |  |
| 3 Have all the queries and problems been properly cleared or carried forward to schedule B8 (queries for partner) or B5 (audit highlights)? | Yes |  |  |  |
| 4 Has an audit highlights report (B5) been prepared that summarizes the results of the testing in key audit areas? | Yes |  |  |  |
| 5 Where the client is not VAT registered, is this appropriate? | N/A |  | Client has VAT registration document |  |
| 6 Have the budget and actual time summaries been completed, along with explanations of variances? | Yes |  |  |  |
| 7 Has the Permanent audit file been updated? | Yes |  |  |  |
| 8 Have all unadjusted errors been summarized on B7 and adjusted where necessary? | Yes |  |  |  |
| 9 Where the unadjusted misstatements recorded on B7 are considered to be material and management refuses to adjust has their effect on the audit opinion been documented on B6? | N/A |  | There is no such event exists |  |
| 10 Have we agreed the financial statements to the underlying accounting records? | Yes |  |  |  |
| 11 Have we examined material journal entries and other adjust­ments made during the course of preparing the financial statements? | Yes |  |  |  |
| 12 Has the B2 Audit Standards Review Questionnaire been completed? | Yes |  |  |  |
| 13 Has the B6 Justification of Audit Report been completed? | Yes |  |  |  |
| 14 Has a review of subsequent events been completed? | Yes |  |  |  |
| 15 Have any commercial observations on the client's business been recorded on B11? | N/A |  | There is no such observation raised |  |
| 16 Has the partner responsible for P matters been advised of any complaints or problems on the job that could give rise to a complaint. | N/A |  | There is no such observation raised |  |
| 17 Has a draft letter of representation been prepared that addresses the following issues: |  |  |  |  |
| (a) Management's responsibility for the design and imple­mentation of internal control to prevent and detect fraud. | Yes |  |  |  |
| (b) Disclosure to the firm the results of management's assessment of the risk that the financial statements maybe materially misstated as a result of fraud | Yes |  |  |  |
| (c) Disclosure to the firm of any 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) Disclosure to the firm of 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) Confirmation that management are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal frame­work within which the business operates. | Yes |  |  |  |
| (f) Confirmation that management have no plans or inten­tions that may materially alter the carrying value and where relevant the fair value measurements or classifi­cation of assets and liabilities reflected in the financial statements. | Yes |  |  |  |
| (g) Confirmation that, where appropriate, management have disclosed all related party transactions relevant to the business and that they are not aware of further related party matters that require disclosure other than those already disclosed in the accounts. | Yes |  |  |  |
| (h) Confirmation from management that, having considered their expectations and intentions for the next 12 months and the availability of working capital, the business is a going concern. | Yes |  |  |  |
| (i) The reasons that management does not wish to adjust for misstatements brought to their attention. | N/A |  | There is no such material mis-statement |  |
| 18. Has a letter of comment been drafted to be sent to the client prior to their approval of the financial statements that addresses the following issues arising from the audit: |  |  |  |  |
| (a) The firm's views about the qualitative aspects of the entity's accounting practices and financial reporting. | Yes |  |  |  |
| (b) The final draft of the representation letter, that we are requesting management and those charged with gover­nance to sign. | Yes |  |  |  |
| (c) Uncorrected misstatements. | Yes |  |  |  |
| (d) Material adjustments processed arising from the audit | Yes |  |  |  |
| (e) Expected modifications to the auditor's report. | N/A |  | Justification of audit report results un-qualified report |  |
| (f) Material weaknesses in internal control identified dur­ing the audit. | Yes |  |  |  |
| (g) Matters specifically required by other ISAs to be communicated to those charged with governance. (See Appendix to ISA 260 for guidance.) | Yes |  |  |  |
| (h) Any other audit matters of governance interest, | N/A |  | There is no such event exists |  |
| (i) Where there are no such matters a statement of that fact. | N/A |  | There is no such event exists |  |

**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.**