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| **Company** | XYZ Limited | | **W/P Reference** | AQ-01 |
| **Prepared By** | Mr. B |  | **Date** | DD-MM-YYYY |
| **Reviewed By** | Mr. Y |  | **Date** | DD-MM-YYYY |
| **Period ended** | DD-MM-YYYY |  |  | | |  |  |  |

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| **SL** | **Audit queries** | **Remarks** |
| 1 | Agreement copy with landlord not matched with payment schedule | Addendum has been provided to confirm the payments |
| 2 | Gratuity calculation sheet not matched with provision taken into the accounts | Corrected calculation has been provided and agreed with accounts |
| 3 | Incomplete deferred tax calculation has been provided. | Corrected calculation has been provided |
| 4 | Walkthrough test not performed for purchase | Subsequently performed |
| 5 | Bank reconciliation for the month of January has not provided | provided |
| 6 | Salary sheet for the month of December not provided | Subsequently provided and agreed. |
| 7 | Recalculation has not conducted for staff welfare | Conducted by team |
| 8 | List of LC open has not provided | Provided |
| 9 | Stock in transit has not correctly reflected in the FS | Updated |
| 10 | Going concern assumption and fraud risk assessment has not done | Done by team |
|  |  |  |

**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.**