##### **PARTNER COMPLETION Initial**

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| --- | --- | --- |
|  | Yes/NO/ N/A\* | Initials |
| 1 Have we obtained sufficient appropriate audit evidence to be able to draw reasonable conclusions on which to base the audit opinion? | Yes |  |
| 2 Has the Auditing Standards Questionnaire been satisfactorily completed? | Yes |  |
| 3 Have the file completion questionnaires been satisfactorily completed? | Yes |  |
| 4 Has the critical review of accounts questionnaire been satisfactorily completed? | Yes |  |
| 5 Has sufficient work been undertaken to reduce audit risk to an acceptably low level that is consistent with the audit objectives? | Yes |  |
| 6 Have all threats to objectivity and independence been properly addressed in accordance with IFAC Ethical Standards?\*\* | Yes |  |
| 7 Have any differences of opinion amongst the audit team been resolved in accordance with the firm's procedures? | Yes |  |
| 8 Has external consultation been undertaken where required by the firm's procedures and has this been properly documented on file? | N/A |  |
| 9 Has all original work been reviewed, other than that undertaken by the partner responsible for the audit? | Yes |  |
| 10 Is there sufficient evidence of partner review? | Yes |  |
| 11 Has an engagement quality control review been undertaken where required by ISAs, ethical standards or the firm's procedures? | Yes |  |
| 12 Have all partner review points been properly cleared? | Yes |  |
| 13 Have all matters been documented that are important in providing audit evidence to:  • support the audit opinion, and  • confirm that the audit was carried out in accordance with ISAs |  |  |
| Yes  Yes |  |
| 14 Have we sent a letter of comment to those charged with governance addressing the matters required by ISA 260 and, in particular, included a final draft of the proposed letter of representation? | Yes |  |
| 15 List below any other work that needs to be undertaken before the audit report is signed: | N/A |  |

I authorize the issue of the accounts for approval.

Signed \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date

Second Partner (if applicable)

Signed \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date

\* Delete as appropriate

\*\* If the answer to this question is NO, then the firm should not report and should resign as auditors.

**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.**