

ABC & Co
Chartered Accountants

Office Memo

To: XB, Tax Manager

From: X, Engagement Manager

Date: 20 Feb 2015

Subject: Review and comment on tax provision adequacy for XYZ Limited.

Please find attached herewith the draft financials for the year 2014 and calculation of tax provision made by the management of XYZ Limited. Please confirm whether the provision is appropriate according to Income Tax Ordinance 1984, Income Tax Rules, 1987, Finance act and related regulatory framework.

Thanks

Enclosures:

- 1 Draft financials
- 2 Tax provision calculation

ABC & Co
Chartered Accountants

Office Memo

To: X, Engagement Manager

From: Mr. XB , Tax Manager

Date: 28 March 2015

Subject: Re: Review and comment on tax provision adequacy for XYZ Limited.

I confirm that tax provision computed by the management of XYZ Limited for the year ended 31 December 2014 is adequate in nature.

Thanks

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.