

NEW CLIENT ACCEPTANCE MEMO - Continued

Brief explanation (point indicated risk should be described in more detail in separate notes)

Cross reference to detail consideration points in documentaion audit

Management charateristic and integrity
 Organization and management structure
 Nature of business
 Business environment
 Financial results
 Nature of the audit engagement
 Business relationships and related parties
 Our prior knowledge and experience
 Likelihood of international misrepresentation

Land trasportation

General audit, regarding the Company's plan for listed to stock exchange

OVERALL ASSESSMENT OF ENGAGEMENT RISK

Normal

ESTIMATED FEE

\$15.000,00

INDEPENDENT AND CONFLICT OF INTEREST

Yes

Notes:

If risk is assessed as greater/much greater than normal and we decide to accept the client, indicate the actions plan to response to those risk.

Prepared by	:	_____	Date	:	_____
Reviewed by	:	_____	Date	:	_____
Signed by Recommending Partner	:	_____	Date	:	_____
Approved by Audit Division Head	:	_____	Date	:	_____

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