|  |  |  |
| --- | --- | --- |
| **Client Name:** Cosmopolitan Industries Pvt. Ltd. (CIPL) | | |
| **Accounting period:** 01 July 2020 to 30 June 2021 | | |
| **Prepared by:** Mahdi Mohammad Mehrab |  | **Date:** 19 July 2021 |
| **Reviewed by:** Rounak Rayhan Shuban  **Further Reviewed by:** Humaun Ahamed |  | **Date:** 20 July 2021  **Date:** 25 July 2021 |
| **Final Reviewed by:** Faruk Uddin Ahammed, FCA, CISA |  | **Date:** 27 July 2021 |
| **Subject:** Sample selection of export sales | | |

**Objective:**

The objective of the memo is to document the work procedure performed for selection of the sample over the population of export sales.

**About export sales:**

**Total Population of the Head**: 63,313,374 USD

**Performance materiality**: 375,000 USD

**Risk associated with the head:** Significant risk, relying on control

As per sample table, total sample selected from the head: 100

**Total sample selected**: 100

**Sample Selection method:**

We have used MUS in selecting the sample, the selection method is given below:

|  |  |  |  |
| --- | --- | --- | --- |
| **Period** | **Particulars** | **Amount** | **Remarks** |
| For 12 months | From 12 months population we have run MUS and selected 100 samples. | **For Credit** 63,313,374 | 100 Sample voucher for 12 Months |
| **Total as per Financial statement** | | **63,313,374** | **In total checked 100 transactions** |

**---------------End of document---------------**