|  |  |  |
| --- | --- | --- |
| **Client Name:** Cosmopolitan Industries (Pvt.) Limited | | |
| **Accounting period:** 01 July 2020 to 30 June 2021 | | |
| **Prepared by:** Md. Nahid Hasan Badhan |  | **Date:** 18 August 2021 |
| **Reviewed by:** Rounak Rayhan Shuban  **Further Reviewed by:** Humaun Ahamed |  | **Date:** 19 August 2021  **Date:** 19 August 2021 |
| **Subject:** Sample selection of Inter Company Payable | | |

**Objective:**

The objective of the memo is to document the work procedure performed for selection of the sample over the population of Inter Company Payable.

**About intercompany payables:**

**Total Population of the Head:** 1,943,378.91 USD

**Performance materiality**: 375,000 USD

**Risk associated with the head:** Non-Significant risk, Lower Risk without Control Reliance

**Total sample selected**: 3

**Sample Selection method:**

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

|  |  |  |  |
| --- | --- | --- | --- |
| **Period** | **Particulars** | **Amount** | **Remarks** |
| For 12 month | From 12 months population we have run MUS and selected 3 samples | **1,943,378.91** | 3  Sample voucher for 12 Months |
| **Total as per Financial statement** | | **1,943,378.91** | **In total checked 3 transactions** |

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