

PRIVATE & CONFIDENTIAL

Ministry of Local Government, Rural Development & Cooperatives
Upazila Governance & Development Project (UGDP)
Local Government Division

**PACKAGE SUMMARY REPORT
FINANCIAL YEAR: 2018-2019**

(Package no. UGDP/SD-10)

Memo No. 46.600.007.00.00.065/1.2019-1270; dated 14 December 2020

AKC **ATA KHAN & CO.**
Chartered Accountants

67, Motijheel Commercial Area
(1st Floor), Dhaka-1000
Tel: Off: 880-2-9560933, 9560716
Fax: 880-2-956351, Cell: 01819-228521
Email: maqbul.ahmed@yahoo.com
Website: www.atakhanca.com

IN JOINT VENTURE WITH:

M. Z. Islam & Co.
Chartered Accountants



*An International Affiliated Member Firm of
MGM CPAs Pty Ltd. Australia*

Eastern View (10th Floor)
Suit # 4 to 9, 50 DIT Extension Road, NayaPaltan, Dhaka-1000
Phone: 880-2-48310365 Cell: 01712000588, 01713742677
Email: mzislam.ca@gmail.com
Website: www.mzislam.co

Date: 15-02-2021

To

The Project Director, UGDP
Local Government Division
DPHE Building (Ground Floor)
14, Captain Monsur Ali Sarani
Kakrail, Dhaka-1000

Subject: Synthesis report of 200 Upazila Parishad Financial audits for the year ended June 30, 2019.

Dear Sir,

We have completed the audit of 200 Upazilas for the year ended June 30, 2019 Under Package # UGDP/SD-10 awarded to us vide UGDP contract dated December 14, 2020 The list of Upazilas are given in Annexure-A with date of visit along with name of the audit firms.

We have submitted the audit report and the audited financial statements of each of the Upazila Parishad for UGDP implementation included in the above Package as well as the Letter to Management incorporating the response of the Upazila management on our findings and recommendations.

As required by the TOR, please find attached the summary report for the above package under the following Seven sections:

1. Summary of audit opinion
2. Summary of reasons for advisers opinion (Specifying Upazila, etc. as above)
3. Summary of reasons for disclaimer opinion (Specifying Upazila, etc. as above)
4. Summary of qualified opinions (Specifying Upazila, etc. as above)
5. Summary of reasons unqualified opinions emphasis of matter (Specifying Upazila, etc. as above)
6. Summary of significant issued in Letter to Management (Specifying Upazila, etc. as above)
7. Entry level audit synthesis

Please feel free to contact us for any query or clarifications.

Thank you

Yours faithfully,

On behalf of the audit firms in the consortium

Maqbul Ahmed FCA
ICAB Enrolment No. 587
Team Leader (Package no. UGDP/SD-10) for External Audit of Upazila Parishads for UGDP Implementation, 2019 (FY 2018-2019)

Ata Khan & Co., Chartered Accountants **JV with M. Z. Islam & Co.,** Chartered Accountants
67, Motijheel C/A Dhaka-1000.

And,

Eastern view (10th Floor) 50, DIT Extension road, Nayapaltan, Dhaka-1000.



Summary report of Upazila Parishad audits under Package # UGDP/SD-10
for the year ended 30 June 2019

1. Summary of audit opinion

		Number of Upazilas
A	Unqualified opinion	196
B	Unqualified opinion, with emphasis of matter	-
C	Qualified opinion	4
D	Disclaimer of opinion	-
E	Adverse opinion	-
Total		<u>200</u>

2. Summary of reasons for adverse opinion

Reasons	Total number of Upazilas	Name of Upazilas with ID#

3. Summary of reasons for disclaimer of opinion

Reasons	Total number of Upazilas	Name of Upazilas with ID#

4. Summary of reasons for qualified opinions

Reasons	Total number of Upazilas	Name of Upazilas with ID#						
We were not aware of regarding validity of the expenses amounting Taka 2,413,118 for implementation of project (INF) as we have not provided supporting documents regarding the said expenses.	1	Nasirnagar Upazila Parishad (Upazila Code: 1290)						
1.Sub project File was not found: 2 CD Sub projects file total Amount Tk.(123,860+124,800) 248,660.	1	Motlob Uttar(1379)						
2.Revenue Stamp was not affixed. Total number of Revenue Stamp 492 total Tk. (492*10) 4920.								
Receipts & Payment Statement was not prepared Did not maintain participants logistics receipt sheet/ Master-roll Original copy of all CD-Sub projects/Scheme file could not be produced to us								
Voucher was not found Tk 14,000/-	1	Parbotipur(2777)						
Receipts & Payment Statement was not prepared Did not used guard file in CD sub Project files/ Voucher Fluid used on training attendance Sheet								
Files/Expenditure voucher was not available:- At the time of Audit, we not found any Projects files /Expenditure vouchers of against the withdraw from bank statement Tk. 1,000,000/-. Details are given below:	1	Tanore(6230)						
<table border="1" style="width: 100%;"> <thead> <tr> <th style="text-align: center;">Date</th> <th style="text-align: center;">Cheque no.</th> <th style="text-align: center;">Taka</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">6/11/2018</td> <td style="text-align: center;">336241</td> <td style="text-align: center;">300,000/-</td> </tr> </tbody> </table>			Date	Cheque no.	Taka	6/11/2018	336241	300,000/-
Date			Cheque no.	Taka				
6/11/2018	336241	300,000/-						



14-11-2018	336242	300,000/-	
6/12/2018	336243	400,000/-	
Total		1,000,000/-	

5. Summary of reasons for Unqualified opinion, with emphasis of matter

Reasons	Total number of Upazilas	Name of Upazilas with ID#
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6. Summary of significant issues in 'Letter to management'

Reasons	Total number of Upazilas	Name of Upazilas with ID#
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7. Entry Level Audit Synthesis

FY (audit period): 2018-2019

Auditor: ATA KHAN & CO. Chartered Accountants Consortium with M. Z. ISLAM & CO. Chartered Accountants.

District	Upazila	Upazila ID (LGD cord)	Date of Audit completion	Consortium auditor name	Audit opinion (tick ✓)			
					Unqualified	Qualified	Adverse	Disclaimer
Habiganj	Azmiriganj	3360	08.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-	-
Habiganj	Bahubal	3605	08.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-	-
Habiganj	Chunarughat	3320	10.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-	-
Moulvibazar	Moulvibazar Sadar	5874	12.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-	-
Moulvibazar	Kamalganj	5856	10.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-	-
Sylhet	Sylhet Sadar	9162	18.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-	-
Sunamganj	Bishwambarpur	9018	12.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-	-
Sunamganj	Derai	9029	14.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-	-
Sunamganj	Dharmapasha	9032	14.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-	-
Sunamganj	Dowarabazar	9033	16.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-	-
Sunamganj	Jogonathpur	9047	16.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-	-
Sunamganj	Sunamganj Sadar	9089	18.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-	-
Jamalpur	Dewanganj	3915	20.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-	-
Jamalpur	Islampur	3929	20.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-	-
Mymensingh	Gaffargaon	6122	22.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-	-
Mymensingh	Nandail	6172	24.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-	-
Mymensingh	Trishal	6194	24.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-	-
Mymensingh	Haluaghat	6124	22.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-	-
Sherpur	Sherpur Sadar	8988	28.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-	-
Netrokona	Kendua	7247	26.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-	-
Netrokona	Mohanganj	7263	26.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-	-



Tangail	Basail	9309	28.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Tangail	Dhanbari	9325	30.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Tangail	Mirzapur	9366	01.02.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Tangail	Gopalpur	9338	30.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Manikganj	Ghior	5622	01.02.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Manikganj	Harirampur	5628	03.02.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Manikganj	Saturia	5670	03.02.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Manikganj	Shibalaya	5678	05.02.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Manikganj	Singair	5682	05.02.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Madaripur	Kalkini	5440	07.02.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Madaripur	Madaripur Sadar	5454	07.02.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Madaripur	Shib Char	5487	09.02.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Shariatpur	Damudya	8625	08.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Shariatpur	Zajira	8010	08.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Rajbari	Rejbari Sadar	8276	10.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Rajbari	Balia Kandi	2947	10.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Narayanganj	Rupganj	6768	16.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Narayanganj	Sonargon	6704	16.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Narayanganj	Atrahazar	6702	18.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Narsingdi	Shibpur	6876	12.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Narsingdi	Palash	6863	12.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Narsingdi	Belabo	6807	14.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Narsingdi	Monahardi	6852	14.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Munshiganj	Munshiganj Sadar	5956	18.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Munshiganj	Shirajdikhan	5974	20.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Munshiganj	Tongibari	5994	20.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Munshiganj	Gazaria	5924	22.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Kishoreganj	Austagram	4802	22.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Kishoreganj	Hossainpur	4827	24.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Kishoreganj	Kishoreganj Sadar	4849	24.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Kishoreganj	Kuliar Char	4854	26.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-



Kishoreganj	Nikli	4876	26.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Kishoreganj	Tarail	4892	28.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Gopalganj	Gopalganj Sadar	3532	28.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Gopalganj	Kashiyani	3543	30.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Gopalganj	Kotalipara	3551	30.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Gopalganj	Tungi Para	3591	01.02.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Gazipur	Kaliakair	3332	01.02.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Gazipur	Sreepur	3386	03.02.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Faridpur	Faridpur Sadar	2947	05.02.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Faridpur	Boalmari	3128	03.02.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Dhaka	Dhamrai	2414	05.02.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Dhaka	Dohar	2618	07.02.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Dhaka	Keraniganj	2638	07.02.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Feni	Fulgazi	3041	22.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Feni	Feni Sadar	3029	20.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Brahamanbaria	Bancharampur	1204	07.02.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Brahamanbaria	Akhaura	1202	07.02.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Brahamanbaria	Ashuganj	1233	09.02.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Brahamanbaria	Nasirnagar	1290	11.02.2021	ATA KHAN & CO. Chartered Accountants	-	✓	-
Brahamanbaria	Nabinagar	1285	09.02.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Khagrachari	Matiranga	4670	20.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Khagrachari	Manikchari	4667	18.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Bandarban	Ruma	391	12.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Bandarban	Lama	351	10.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Laksmipur	Kamalnagar	5133	30.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Laksmipur	Ramganj	5165	30.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Noakhali	Hatiya	3890	24.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Noakhali	Senbag	7580	24.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Noakhali	Sonaimori	7583	26.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Noakhali	Noakhali Sadar	7521	26.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Noakhali	Companiganj	7521	22.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-



Comilla	Adarsha Sadar	1967	03.02.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Comilla	Burichang	1918	01.02.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Comilla	Chauddagham	846	01.02.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Comilla	Nangolkot	7521	05.02.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Comilla	Titas	1994	05.02.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Comilla	Comilla Sadar South	1933	03.02.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Cox's Bazar	Chakaria	2216	08.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Cox's Bazar	Teknaf	2290	08.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Cox's Bazar	Ukhiya	2294	10.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Rangamati	Bilaichari	8429	14.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Rangamati	Langodu	8458	16.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Rangamati	Rangamati Sadar	8487	18.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Rangamati	Khawkhali	8425	16.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Chittagong	Chandanaish	1518	12.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Chittagong	Sandwip	1578	14.01.2021	ATA KHAN & CO. Chartered Accountants	✓	-	-
Bagerhat	Sarankhola	177	07.01.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	-
	Morrelganj	160	07.01.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	-
Jessore	Abhaynagar	4104	09.01.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	-
	Jhikargacha	4123	09.01.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	-
Narail	Narail Sadar	6576	11.01.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	-
	Lohagara	6552	11.01.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	-
Magura	Shalikha	5585	13.01.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	-
	Mohammadpur	5566	13.01.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	-
Jhenaidah	Magura Sadar	5567	15.01.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	-
	Jhenaidah Sadar	4419	15.01.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	-
Kushitia	Harinakunda	4414	17.01.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	-
	Kumarkhali	5071	17.01.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	-
Meherpur	Kushitia Sadar	5079	19.01.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	-
	Mirpur	5094	19.01.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	-
Chuadanga	Gangni	5747	21.01.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	-
	Meherpur Sadar	5787	21.01.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	-
Satkhira	Alamdanga	1807	23.01.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	-
	Jibon nagar	1855	23.01.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	-
	Debhata	4419	25.01.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	-
	Assasuni	1233	25.01.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	-
	Shyamnagar	8786	27.01.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	-



Chapai Nawabganj	Nachole	7056	23.01.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	Chartered Accountants
	Atrai	6403	25.01.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	
	Badalgachi	6409	25.01.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	
	Dhamoirhat	6428	27.01.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	
	Manda	6447	27.01.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	
	Mahadebpur	6450	29.01.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	
	Naogaon Sadar	6460	29.01.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	
Naogaon	Niamatpur	6469	31.01.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	
	Raninagar	6485	31.01.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	
	Sonatola	1095	27.01.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	
Bogra	Kahaloo	1054	29.01.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	
	Panchibibi	3874	29.01.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	
	Khetlal	5920	31.01.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	
Jaypurhat	Jaypurhat Sadar	3847	31.01.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	
	Akkelpur	9813	01.02.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	
	Taitali	104900	07.01.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	
Barguna	Betagi	100447	07.01.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	
	Bauphal	7838	09.01.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	
	Dashmina	7852	09.01.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	
	Rangabali	7897	11.01.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	
	Durnki	7855	11.01.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	
	Kala para	7866	13.01.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	
Patuakhali	Mirzaganj	7876	13.01.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	
	Charfason	100925	15.01.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	
	Daulatkhan	100954	15.01.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	
	Lalmohan	100965	17.01.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	
Bhola	Tazumuddin	100991	17.01.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	
	Kanthalia	4243	19.01.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	
Jhalokathi	Rajapur	4284	19.01.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	
	Pirojpur Sadar	7980	21.01.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	
Pirojpur	Nesarabad	7987	21.01.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	
	Agailjhara	100602	23.01.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	
	Bakerganj	100607	23.01.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	
Barishal	Barishal Sadar	100651	25.01.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	
	Wazirpur	100694	25.01.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	
	Hajiganj	1349	03.02.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	
	Shahrasti	1395	05.02.2021	M. Z. Islam & Co., Chartered Accountants	✓	-	
	Motlab	1379		ATA KHAN & CO. Chartered Accountants	-	✓	
Chadpur	Chadpur Sadar	1322		ATA KHAN & CO. Chartered Accountants	✓	-	



Note: 'Unqualified audit opinion, with emphasis of matter' is expected to be an exception and is to be included in the above table under 'Unqualified'.

For LGD data entry use only

Date of receipt:

Checked by:

No

Completed ?

Yes

