

*New Start up..!*  
*(Short Story Series)*  
— KVNDM



On 2nd June

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00\_ Story is about 'Independent' people thinking to start partnership through 'standard' deed

First(1) they 'agreed the terms'

They both (2) discussed 'Quality Control' for the firm

In the presence of tri(3)pati they 'documented' deed

And they ascertained possibility of 'fraud' from all four (4) corners of place

Meanwhile they appointed panch(5)ahita as auditor to see compliance with 'laws and regulations'

They communicated this appointment with 'those charged with Governance' i.e registrar along with (60) /- fee

With removing significant 'deficiencies' , they celebrated the occasion by eating Chicken (65)

'Jointly' on the building (99)% error free establishment

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On 3rd sep

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They 'planned' conducting internal 'audit of' quarterly 'financial statements' which is (0)% audited till now

Panchahita 'identified' that an employee is taking leave for (15) days every month in the 'entity'

Panchahita assessed if there is any 'material' discrepancy in companies 'plan' as to deduction of the salary based on 'performance' of employee is there and found (20)% deduction

Deduction being 'response' to employee working only half of monthly (30) days

With this and some other 'considerations' , the auditor ended the working of that day as the time is already (4'O) clock and he has to bring his (2) children from School which is a non profit 'service organization' {402}

After auditor leaving at 4 , partners sat and worked till (5'O) to 'evaluate misstatements identified during audit' {450}

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On the 5th sep

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00\_Family of a partner(Mr.Audit) started searching life partner to 'Audit' through seeing all 'evidence' and background of Bride

On one(01) fine ,they found a match 'specific' and 'considered' that ,

after knowing all 'confirmation' about family they decided to marry audit to Ms.Standard , one among the (05) sisters of Ethics family

They had their 'engagement' next to the first (1) meeting and

Two(2) families complied the required traditional 'procedures'

(3) days later the engagement they have done their 'sample' Photoshoot required for wedding cards and flexies

Families 'estimated' 'fair value' of the budget required for all four(4) functions i.e sangeeth , mehandhi , marriage & reception

Then they started inviting all 'related parties' by giving card worth Rs.(50)/-

For the 'subsequent events' , among which the sangeeth going to start at (6'O) clock next day

And the Marriage day arrived ,  
Audit and standard after doing (7) promises , ensured to continue their life as a 'going concern'

Next morning at (8'O) clock they signed the marriage certificate at register office to have 'written represented' marriage certificate

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After marriage they went to 6 week vacation..

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The other partner managed the firm from (0)th day of Mr.Audit absence , Using the help of 'another auditor ' (panchahitas friend arohita) {600}

Along with the use of (1) 'internal auditor'

Arohita being an 'audit expert' assisted the (2) /other partner and internal auditor/ people in firm

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In no time 7 months lapsed and year end arrived..!

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00\_Now Panchahite should 'Form an opinion, report on financial statements'

And 'communicate key audit matters' to  
people expecting zero(0) frauds of firm i.e any one (1) of the partners

After seeing , partners said (0\_nly 5) mistakes and auditor 'modified opinion' {705}

By inserting (0\_ther 6) 'paragraphs' in report {706}

After seeing that one (1) Audit report , partners 'compared information' of costs and  
gains and felt happy on their huge success

After which they measured 'auditors' performance with his 'responsibility' by seeing all 'other  
information' and celebrated second (2) party of the firm

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They gave a 'special consideration' of (800),000 to the 'special' person for  
fulfilling his 'purpose' {800}

But auditor reversed 50% ( 🔄05) of 'special consideration' to partners  
which is taken by 'single' partner and included as a 'specific item' in  
'financial statement' !! {805}

And

After 8 months Mr.Audit got a gift of a (1) baby  
Which depicts the 'summary' of his happy 'engaged' life.. {810}

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