



**Bangladesh Bank**  
Head Office  
Motijheel, Dhaka-1000, Bangladesh  
website: www.bb.org.bd

**Department of Banking Inspection-3**

DBI-3 Circular Letter No. 02

16 July 2024  
Date: -----  
01 Shraban 1431

Managing Director/Chief Executive Officer  
All Scheduled Banks and Finance Companies in Bangladesh.

Dear Sir,

**Appointment of Audit Firms (Chartered Accountants) to conduct Audit in  
Banks and Finance Companies.**

Please refer to DBI-3 Circular Letter No. 01, dated 05/02/2024 regarding the list of Audit Firms (Chartered Accountants) eligible for auditing Banks and Finance Companies.

2. According to the above mentioned Circular Letter, Bangladesh Bank published a list of 39 (thirty nine) Chartered Accountant Firms eligible for auditing Banks and Finance Companies. Now it has been decided that, any audit firm (enlisted by Financial Reporting Council and Bangladesh Bank) after being appointed as an external auditor in any Bank/Finance Company, if the registration of the Engagement Partner of the aforesaid firm is repealed/postponed by FRC, the respective Bank/Finance Company will consider the matter on a real time basis and stop the engagement of that partner instantly. To continue the remaining Audit formalities, the appointing Bank/Finance Company in consultation with the Managing/Senior partners of the appointed audit firm will take necessary action to engage another partner of that firm registered/enlisted with FRC.

3. All other instructions provided vide DBI-3 Circular Letter No. 01, dated 05/02/2024 will remain unchanged.

4. This circular letter has been issued by Bangladesh Bank in exercise of its power conferred on it under section-39(1) of the Bank Company Act, 1991 (Amended upto 2023) and section-37(1) of Finance Company Act, 2023 to fulfill the purpose of section 31(1) of Financial Reporting Act-2015.

This circular letter will come into force with immediate effect.

Yours faithfully,

(Asim Kumar Chowdhury)  
Director (DBI-3)  
Phone: 02-223359951