

6. Audit Queries on the audit of Accounts

The Auditor should give due attention and raise queries while performing an audit on the following classes of accounts. Audit queries audit reports asking questions of expressing doubts on the genuineness and validity of transactions carried out by the auditee.

6.1. Cash on hand and Cash at bank

- Check the sequence of the cash/credit receipts for collection and verify the genuineness of the source
- Check the petty cash float, the amount disbursed and the amount left on hand and verify the physical existence of the cash on hand
- Check the recording of collections and disbursement on the cash book
- Check the timely deposit of collection
- Check the recording and completeness of bank payments and collections made by the bank with the bank book
- Check the correctness of the monthly bank reconciliation to the bank book and bank statement
- Check the sequence and safe guarding of un used bank checks and cash receipt vouchers
- Identify long outstanding bank deposit/payments and report

6.2. Debtor and prepayment

- Obtain the complete list of debtors and prepayments
- Check the total balance and individual balances to the ledger
- Select those accounts with significant balances and vouch to source documents
- Check the subsequent settlement of these debtors and prepayments identify long outstanding debtors & Prepayments and report.
- Send a confirmation letter to selected debtors and follow-up their reply and sort out differences and report.

6.3. Stock

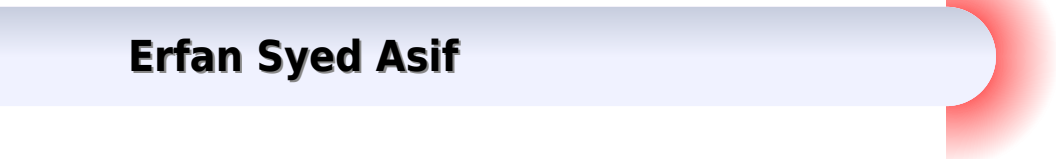
- Obtain the complete list of stock items
- Select those stock items with higher value and/or fast moving stock items
- Vouch in and out movements to source document
- Check the correctness of the ending balance with the stores bin card
- Check the stock card balance with physical existence on the store shelf.
- Identify those stock items which are non-moving, obsolete and damaged and report
- Check the segregation of duties and responsibilities of receiving, approval, recording and custody of stocks
- Check the safe guarding and storage condition of some sensitive stock items
- Check the sequence and safe custody of un used receiving vouchers.

6.4. Purchase

- Obtain the list of purchases made at any given period
- Select those purchase with high values and vouch with source documents
- Identify the method of purchase made and check with purchase procedure manual
- Receiving of goods purchased
- Check the segregation of duties such as the approval of purchase order, recording and receiving and custody of purchased items.

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Erfan Syed Asif



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Implementing ISO 9000:2000 Matt Seaver, 2001 This text is aimed at the busy manager or proprietor who needs to implement ISO 9001 It consists of a commentary against each clause of ISO 9004 guidelines for performance improvements explaining the practical benefits of implementing the guidance that is given in the standard ISO 9001 Syed Imtiaz Haider, 2001-06-27 Don't reinvent the wheel when applying for your ISO 9001 registration or updating to the new 2000 standards ISO 9001 2000 Document Development Compliance Manual A Complete Guide and CD ROM shows you how to develop and implement a documented quality management system based on ISO 9000 series standards It supplies ready to use ISO 9001 2000 Template Quality Manuals and applicable Standard Operating Procedures with year 2000 revisions for documentation management in text and on CD ROM You will understand how to Build quality into your products and services Achieve ISO 9001 certification with time money and resources optimization Supply products that are totally fit for use Satisfy user customer expectations Edge out the competitors Achieve a defined level of quality Prevent defects and provide value Yield profits from your invested resources **Process Improvement with CMMI v1.2 and ISO Standards** Boris Mutafelija, Harvey Stromberg, 2008-10-30 In this age of globalization process improvement practitioners must be able to comprehend and work with the different standards and frameworks used around the world While many systems and software engineering organizations rely on a single standard as the primary driver of process improvement efforts CMMI based process improvement in the U S and *ISO 9001:2015* VIVEK A. SHROUTY, 2021-04-14 This book deals with the anatomy diagnosis and inside story of ISO 9001 2015 which leads to its rather self explanatory name Just as one dissects the anatomy of a living organism the book dives into and separates each clause sub clause and sub sub clause before focusing on the diagnosis of each It also seeks to tell the readers about the inside story of ISO 9001 2015 which will be helpful for industries organisations entrepreneurs proprietors auditors internal and external consultants working in this area of ISO and the people at large who want to gain in depth knowledge about ISO 9001 2015 This book has been written with an emphasis on the requirement in subject matter It is hoped that the book will also help one to acquire a working knowledge of ISO 9001 2015 and provide one with a proper foundation both conceptual and factual to base further knowledge on 2 **Quality Management Systems for Assisted Reproductive Technology** Bryce E. Carson, Michael M. Alper, Christoph Keck, 2004-06-29 More than just another certification listed on your business stationary ISO 9001 2000 can be used to help you improve your practice regulate repeatedly performed procedures define responsibilities and form and integrate tests to validate the quality of work performed The certification elements although quite technical are valuable tools that Quality Management Comité euro-international du béton, 1998 This guide has been written to provide conceptual and procedural guidance for the application of quality management systems in the field of concrete construction Modern construction requires more and more specialized expert knowledge and involves an increasing number of participants in the construction

process such as architects designers material producers and contractors The quality of the construction depends on the quality of the work of each participant and in particular on the organization and flow of information at the interfaces between these participants

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