

1 ABC

2 TEST OF DETAILS EXPORT SALES

3 FOR THE MONTH OF JULY, 2011

4

5 Objectives:

6 To ensure that Export sales recorded in the ledger exists and accurately recorded, as well as the transactions comply with the company policies.

7

8 Checked That:

9 1. Verified from Tax payment ledger.

10 2. Goods declaration/other reliable document attached with the Invoice.

11 3. Entry in the correct party ledger account.

12 4. Casting, commission exp. and Authorization.

13 5. Invoice verified from export sales data.

14 Sampling Methodology:

15 100% Transactions are verified.

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Prepared By: Manoor

Reviewed By:

Date:

Sl	Invoice Date	Voucher #	Invoice #	Customer	Invoice amount				Checked That					Exp
					As / Ledger US Dollars	Aud / Export Dept Euro	US Dollars	Difference	1	2	3	4	5	
10	04.07.2011		7646	DPAM	86,457.7	16,793.00	86,101.92	356	✓	✓	✓	✓	✓	Exchange Gain is not in voucher is directly adj
12	#N/A	070504	7650-1	#N/A	32,290.7	#N/A	#N/A	#N/A	✓	✓	✓	✓	#N/A	Invoice not found from I
13	04.07.2011		7657	TECOY SWTH	43,693.4	29,673.75	43,016.76	(677)	✓	✓	✓	✓	✓	Exchange Loss is not in voucher is directly adj
14	04.07.2011		7659	C&A	44,481.1	30,781.50	43,681.33	800	✓	✓	✓	✓	✓	Exchange Gain is not in voucher is directly adj
16	11.07.2011		7675	H&M	14,750.0	-	14,750.00	(0.00)	✓	✓	✓	✓	✓	
22	#N/A	071203	7679	#N/A	74,000.0	#N/A	#N/A	#N/A	✓	✓	✓	✓	✓	Invoice not found from I
23	#N/A	071503	7682	#N/A	154,154.7	#N/A	#N/A	#N/A	✓	✓	✓	✓	✓	Invoice not found from I
40	20.07.2011		7703	C&A	46,663.3	32,036.50	45,483.31	1,380	✓	✓	✓	✓	✓	Exchange Gain is not in voucher is directly adj
41	20.07.2011		7703	C&A	47,155.0	32,453.50	46,663.97	1,671	✓	✓	✓	✓	✓	Exchange Gain is not in voucher is directly adj
45	25.07.2011		7708	C&A	133,391.0	92,176.75	131,815.81	1,575	✓	✓	✓	✓	✓	Exchange Gain is not in voucher is directly adj
46	25.07.2011		7713	ONY	7,587.0	-	-	7,587	✓	✓	✓	✓	✓	This invoice does not st
48	27.07.2011		7683-1	DPAM	153,817.4	105,943.75	153,818.44	(1)	✓	✓	✓	✓	✓	Invoice amount \$131,48
58	30.07.2011		7710	DPAM	71,603.0	49,590.00	70,913.70	689	✓	✓	✓	✓	✓	Exchange Gain is not in voucher is directly adj

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Xiaolong Qi



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Internal Audit Leadership Patricia Kaim, 2023-09-15 With an emphasis on value creation and leadership this book will help organizations around the globe to build stronger internal audit functions highlighting the latest risks including COVID 19 and the most cutting edge tools to assess them As environmental risks grow in number and complexity and organizational resources become more constrained the need to maximize both efficiency and effectiveness in internal auditing IA has never been greater International IA expert Patricia Kaim leverages nearly 30 years experience to offer real world solutions to a range of IA issues including how to audit key major areas such as organizational culture diversity and inclusion fraud blockchain and cyber risk design first class continuous monitoring improve stakeholder management and add value to a range of auditing activities increase audit speed without compromising on quality develop high performing IA teams with high agility emotional intelligence and morale Auditors audit executives and quality assurance professionals in business and government will gain a new understanding of how to add value to their organizations and a toolkit of best practices in IA design management analytics and more Information Technology Control and Audit, Fifth Edition Angel R.

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Internal Control Audit and Compliance Lynford Graham, 2015-02-02 Ease the transition to the new COSO framework with practical strategy Internal Control Audit and Compliance provides complete guidance toward the latest framework established by the Committee of Sponsoring Organizations COSO With clear explanations and expert advice on implementation this helpful guide shows auditors and accounting managers how to document and test internal controls over financial reporting with detailed sections covering each element of the framework Each section highlights the latest changes and new points of emphasis with explicit definitions of internal controls and how they should be assessed and tested Coverage includes easing the transition from older guidelines with step by step instructions for implementing the new changes The new framework identifies seventeen new principles each of which are explained in detail to help readers understand the new and emerging best practices for efficiency and effectiveness The revised COSO framework includes financial and non financial reporting as well as both internal and external reporting objectives It is essential for auditors and controllers to understand the new framework and how to document and test under the new guidance This book clarifies complex codification and provides an effective strategy for a more rapid transition Understand the new COSO internal controls framework Document and test internal controls to strengthen business

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Lindquist,2006-08-28 Get the latest tools in fraud auditing and get rid of fraud in your organization With the responsibility of detecting and preventing fraud placed directly on the accounting profession you are responsible for recognizing fraud and learning the tools and strategies necessary to stop it Fraud Auditing and Forensic Accounting Third Edition shows you how to develop an investigative eye toward both internal and external fraud and provides crucial information on how to deal with it when discovered This authoritative timely book equips auditors investigators corporate attorneys and accountants to identify the signs of financial fraud and successfully investigate it This new edition will enable you to Recognize the characteristics of organizations in which fraud is likely to occur Detect and deter accounting fraud using the most recently developed techniques Conduct an efficient systematic fraud investigation Use the latest methods for documenting fraud and preparing evidence and much more PRAISE FOR Fraud Auditing and Forensic Accounting Third Edition An excellent primer for developing and implementing an antifraud program as part of a SOX 404 fraud prevention and detection process A clear and concise history of fraud and the methods needed to deter it now and for the future It is like having a professor on call and in your office when you need one Well written with easy to understand definitions and examples this is a must read for anyone who is putting a financial investigation unit in place George Mullins CFE HealthSouthInternal Audit Manager and Project Manager Antifraud Program The book is an excellent anti fraud resource for those professionals charged with the responsibility of detecting investigating and preventing fraud I also highly recommend it to educators as a prospective textbook for a semester long course in macro fraud examination Thomas Buckhoff PhD CPA CFE Associate Professor of Forensic Accounting Georgia Southern University and Principal FraudWise LLC This book better than any other in print hits the subject areas I cover in my fraud examination and forensic accounting class The authors have done a great job of presenting complicated terms and techniques in a manner for students to understand I particularly like the presentation of a fraud s endgame namely the court case that recovers assets and puts these creeps in jail Douglas E Ziegenfuss Professor and Chair Department of Accounting Old Dominion University **Data Analytics for Internal Auditors** Richard E.

Cascarino,2017-03-16 There are many webinars and training courses on Data Analytics for Internal Auditors but no handbook written from the practitioner s viewpoint covering not only the need and the theory but a practical hands on approach to conducting Data Analytics The spread of IT systems makes it necessary that auditors as well as management have the ability to examine high volumes of data and transactions to determine patterns and trends The increasing need to continuously

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FCC Record United States. Federal Communications Commission, 2013 *IRS Printed Product Catalog* United States. Internal Revenue Service, 1999

Accounting & Business, 2000 *IRS Published Product Catalog* United States. Internal Revenue Service, 1997

Auditing Business Continuity Rolf von Roessing, 2002 This book not only provides a

general outline of how to conduct different types of business continuity audits but also reinforces their application by providing practical examples and advice to illustrate the step by step methodology including contracts reports and techniques The practical application of the methodology enables the professional auditor and BCM practitioner to identify and illustrate the use of good BCM practice whilst demonstrating added value and business resilience Internal Controls Lynford Graham,2007-09-10 In the new age of philanthropy donors expect charities to be models of accountability and transparency Internal controls Guidance for Private Government and Nonprofit Entities is a must read for CEOs and CFOs who want to gain a clear understanding of cost effective ways to implement the controls necessary to protect their organizations Elizabeth Myatt Chief Executive Officer World Lung Foundation If you were looking for the silver bullet to understand and audit internal controls you just found it This book will prove invaluable in planning the audit internal controls you just found it This book will prove invaluable in planning the audit because it specifically covers COSO and the new AICPA risk assessment auditing standards George I Victor CPA Partner in Charge of Quality Control Holtz Rubenstein Reminick LLP Author Lyn Graham gives practical easy to understand guidance for documenting internal controls I recommend this book for both my clients and our staff It is very useful for auditors and clients alike David E Adams CPA Partner Geffen Mesher Company This book is an essential guide and provides very practical advice about what to do and what not to do in making an investment in internal controls The author s expensive experience as an audit firm partner and standard setter are evident in the details provided I also recommend this book to teaches of auditing and systems as it provides a useful background to how internal controls really should work in today s business environment Jean C Bedard CPA PhD Timothy B Harbert Professor of Accountancy Bentley College

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