

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
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.														
16															
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29	10	04.07.2011		7646	DPAM	86,457.7	86,793.00	86,101.92	356	✓	✓	✓	✓	✓	Exchange Gain is not in voucher is directly adj
30	12	#N/A	070504	7632-1	#N/A	32,290.7	#N/A	#N/A	#N/A	✓	✓	✓	✓	✓	Invoice not found from I
31	13	04.07.2011		7657	TEDDY SMITH	42,693.4	29,672.75	43,016.76	(323)	✓	✓	✓	✓	✓	Exchange Loss is not in voucher is directly adj
32	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
33	16	11.07.2011		7675	H&M	14,750.0	-	14,750.00	(0.00)	✓	✓	✓	✓	✓	
34	22	#N/A	071203	7670	#N/A	74,000.0	#N/A	#N/A	#N/A	✓	✓	✓	✓	✓	Invoice not found from I
35	23	#N/A	071503	7682	#N/A	154,154.7	#N/A	#N/A	#N/A	✓	✓	✓	✓	✓	Invoice not found from I
36	40	20.07.2011		7703	C&A	46,663.3	32,036.50	45,483.31	1,360	✓	✓	✓	✓	✓	Exchange Gain is not in voucher is directly adj
37	41	20.07.2011		7702	C&A	47,155.0	32,453.50	46,063.97	1,671	✓	✓	✓	✓	✓	Exchange Gain is not in voucher is directly adj
38	45	25.07.2011		7706	C&A	133,391.0	92,176.75	131,815.81	1,575	✓	✓	✓	✓	✓	Exchange Gain is not in voucher is directly adj
39	46	25.07.2011		7713	ONY	7,587.0	-	-	7,587	✓	✓	✓	✓	✓	This invoice does not st
40	48	27.07.2011		7683-1	DPAM	153,617.4	105,943.75	153,618.44	(1)	✓	✓	✓	✓	✓	Invoice amount \$131,48
41	56	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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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

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