

## 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.

# Sample Iso 90manual Section 6

**Daniela Niemeyer**



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