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. Audi queries audit reports asking questions of expressing doubts on the genomes and validity of transactions carried out the auditee.

- 6.1. Cash on hand and Cash at bank
 - Check the sequence of the cash/credit receipts for collection and verify the genuine of the source
 - Check the petty cash float, the amount disbursed and the amount left on hand and Verify the physical existence 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
 - Youch 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 reviewing youchers.
- 6.4. Purchase
 - Obtain the list of purchases made at any given period
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The Enigmatic Realm of Sample Iso 90manual Section 6: Unleashing the Language is Inner Magic

In a fast-paced digital era where connections and knowledge intertwine, the enigmatic realm of language reveals its inherent magic. Its capacity to stir emotions, ignite contemplation, and catalyze profound transformations is nothing short of extraordinary. Within the captivating pages of **Sample Iso 90manual Section 6** a literary masterpiece penned by a renowned author, readers embark on a transformative journey, unlocking the secrets and untapped potential embedded within each word. In this evaluation, we shall explore the book is core themes, assess its distinct writing style, and delve into its lasting effect on the hearts and minds of those that partake in its reading experience.

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