

SLNO.	<u>System Audit Questionnaire</u>	
	<u>Background</u>	
1	What is the information technology environment?	
2	Give a brief description of the equipment.	
3	Has a map of the installation been prepared? Otherwise, obtain one.	
4	What are the operating systems in use?	
5	What are the communications systems in use?	
6	What are the various applications which have been computerized?	
	<u>organisation</u>	
1	Prepare or obtain an organizational chart of information technology department.	
2	Determine job title, job descriptions and names of the persons in IT department.	
	Is there a segregation of duties such as:	
3	a. Functions and duties of systems design, programming and data administration are separate from computer operations;	
	b. Programmers do not operate the computer or regulate processing runs;	
	c. Operators have access only to such data and programs as is necessary for performing their assigned tasks;	
	d. Personnel in data processing department are not performing any duties relating to organizing transactions or making changes to master files.	
4	Are the duties of computer operators periodically related?	
5	Are there well-documented operating procedures?	
6	Are the operating functions being properly supervised according to programmed operating procedures?	
	<u>Control Functions</u>	
1	Are there persons specifically given the responsibility for performing the control function in the information technology department?	
2	Do these duties include control over receipt of input data and recording of control information?	
3	Is there control over distribution of output?	

Sample Audit Questions And Answers

**Patrick R. Delaney, Ray Whittington, O.
Ray Whittington**

Sample Audit Questions And Answers:

Wiley CPA Exam Review 2010, Auditing and Attestation Patrick R. Delaney, O. Ray Whittington, 2009-12-02 Everything Today's CPA Candidates Need to Pass the CPA Exam Published annually this comprehensive four volume paperback reviews all four parts of the CPA exam Many of the questions are taken directly from previous CPA exams With 3 800 multiple choice questions and more than 90 simulations these study guides provide all the information candidates need to master in order to pass the computerized Uniform CPA Examination Complete sample exam in auditing and attestation The most effective system available to prepare for the CPA exam proven for over thirty years Timely up to the minute coverage for the computerized exam Contains all current AICPA content requirements in auditing and attestation Unique modular format helps you zero in on areas that need work organize your study program and concentrate your efforts Comprehensive questions over 3 800 multiple choice questions and their solutions in the four volumes Covers the new simulation style problems Includes over 90 simulations Guidelines pointers and tips show you how to build knowledge in a logical and reinforcing way Wiley CPA Exam Review 2010 arms test takers with detailed outlines study guidelines and skill building problems to help candidates identify focus on and master the specific topics that need the most work **Wiley CPA Exam Review 2011, Auditing and Attestation** Patrick R. Delaney, O. Ray Whittington, 2010-10-05 Fully updated for the 2011 test format Cover **Wiley CPA Exam Review 2012, Auditing and Attestation** O. Ray Whittington, Patrick R. Delaney, 2012 Over 750 questions and 55 task based simulations Cover *Wiley CIA Exam Review, Conducting the Internal Audit Engagement* S. Rao Vallabhaneni, 2005-09-08 The Wiley CIA Exam Review is the best source to help readers prepare for the Certified Internal Auditor CIA exam covering the Sarbanes Oxley Act and more Wiley CIA Exam Review Volume 2 Conducting the Internal Audit Engagement covers conducting engagements carrying out specific engagements monitoring engagement outcomes understanding fraud knowledge elements using engagement tools and more Every volume in the Wiley CIA Exam Review series offers a successful learning system of visual aids and memorization techniques Each volume is a comprehensive single source preparation tool that features theories and concepts indicators that help candidates allot study time full coverage of the IIA's Attribute and Performance Standards and in depth of theory and practice **Quick Revision for Company Accounts & Audit (For ICWA Intermediate: Paper 12)** Tulsian P.C. & Tulsian Bharat, Revision for Company Accounts Audit ICWA Wiley CIA 2022 Exam Review, Part 2 S. Rao Vallabhaneni, 2021-10-19 Conquer the second part of the Certified Internal Auditor 2022 exam The Wiley CIA 2022 Part 2 Exam Review Practice of Internal Auditing offers students practicing for the Certified Internal Auditor 2022 exam fulsome coverage of the practice of internal auditing portion of the test Completely consistent with the standards set by the Institute of Internal Auditors this reference covers each of the four domains tested by the exam including Managing the internal audit activity Planning the engagement Performing the engagement Communicating engagement results and monitoring progress This review provides an accessible

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findings and communicate them to management and stakeholders 2 How do you ensure independence in your auditing work
Answer Independence is crucial for maintaining objectivity I ensure independence by avoiding any relationships or
circumstances that could impair my judgment This includes not having financial interests in the audited entity and
maintaining professional scepticism throughout the audit process I also adhere strictly to the ethical guidelines set forth by
professional organizations 3 Can you explain the difference between internal and external auditing Answer Internal auditing
focuses on evaluating and improving the effectiveness of an organization s risk management control and governance
processes Internal auditors are typically employees of the organization External auditing on the other hand is performed by
independent auditors who assess the financial statements of an organization for accuracy and compliance with accounting
standards and regulations 4 Describe a time when you identified a significant issue during an audit How did you handle it
Answer During a previous audit I identified discrepancies in the inventory valuation that could have led to substantial
financial misstatements I first verified the accuracy of the data by conducting a thorough examination and cross referencing
with physical inventory counts After confirming the discrepancies I communicated my findings to management
recommending a comprehensive review of their inventory management processes Together we developed a plan to correct
the issues and improve controls 5 How do you stay current with auditing standards and regulations Answer I stay current by
regularly attending professional development courses webinars and conferences focused on auditing standards and changes
in regulations I also subscribe to relevant publications such as the Journal of Accountancy and participate in online forums
with other auditing professionals to discuss updates and best practices 6 What tools and software do you use for auditing
Answer I am proficient in various auditing software tools including ACL IDEA and Teammate which help in data analysis and
documentation Additionally I use MS Excel for data manipulation and reporting as well as accounting software like
QuickBooks for financial reviews Familiarity with these tools allows me to conduct thorough and efficient audits 7 How do
you handle tight deadlines during an audit Answer To manage tight deadlines I prioritize tasks based on their importance and
the time required to complete them I communicate with my team to ensure everyone is aware of their responsibilities and
deadlines Utilizing project management techniques helps us stay organized and focused If necessary I also collaborate with
clients to streamline processes and gather required information more efficiently 8 What is your approach to risk assessment
in an audit Answer My approach to risk assessment involves identifying potential risks through discussions with management
and key stakeholders reviewing previous audit reports and analysing financial data I categorize risks based on their
likelihood and potential impact allowing me to focus on areas that require more in depth analysis This helps ensure that the
audit addresses the most significant risks facing the organization

CPA Examination Review Irvin N. Gleim, Patrick R. Delaney, 1997
Reports of cases decided in the Appellate Division of the Supreme Court of the state of New York
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