

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.	
3	Is there a segregation of duties such as: <ul style="list-style-type: none"> 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

Samuel Person



Sample Audit Questions And Answers:

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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
,1991 *The Accountant* ,1887 *Business, the Magazine for Office, Store and Factory* ,1914

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web i read brooke shields book about her relationship with her mother there was a little girl teri shields attracted a great deal of criticism and condemnation during her life for

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web born on november 6 1937 in bronx ny he studied with lisette model and richard avedon early in his career after the brooke shields lawsuit gross turned to photography of

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web brooke shields by gary gross posted on june 5 2009june 6 2017by s za in july 1978 at the age of thirteen brooke shields made front page news in photo magazine the

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web shields has previously spoken about her how she was sexualized as a young rising star having posed nude for

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web gross was the photographer of a controversial set of nude images two containing full frontal nudity taken in 1975 of a then ten year old brooke shields with the consent of

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web garry gross brooke shields garry gross an american fashion photographer took several pictures of 10 year old brooke shields in 1975 the naked girl was captured

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web in 1981 shields mother sued fashion photographer gary gross on the grounds of selling nude photos of shields that allegedly destroyed her reputation

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