

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

S. Rao Vallabhaneni



Sample Audit Questions And Answers:

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Wiley CPA Examination Review ,2002 Auditing & systems : exam questions and explanations Irvin N. Gleim,William A. Hillison,2005 CPA Examination Review, Problems and Solutions Irvin N. Gleim,Patrick R. Delaney,1990-06-28

CMA Examination Review: Problems and solutions Irvin N. Gleim,Dale L. Flesher,1992 **Auditor Interview Questions and Answers - English** Navneet Singh, Here are some common auditor interview questions along with sample answers 1 What are the primary responsibilities of an auditor Answer The primary responsibilities of an auditor include examining financial statements to ensure accuracy and compliance with applicable regulations assessing the effectiveness of internal controls identifying areas of risk and providing recommendations for improvement Auditors also prepare detailed reports of

their 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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