

E6 Notforprofit Organizations (1) 09年ACCA_CAT考试 PDF转换可能丢失图片或格式，建议阅读原文

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Notfo_c52_645023.htm Charities Charities could form a full question in the examination but most of the marks available would be for a statement of normal audit procedures. (1) Usual principles of audit planning and control apply. (2) Collections from the public should be checked for validity and completeness.

Numerical controls over collection tins and boxes Dual counting and recording of collection tins and boxes Dual control over opening of mail (3) Control over deeds of covenant, including tax claims (4) Legacies should be checked to correspondence files. (5) Government grants should be checked.

(6) Check that reports from branches have been received, and test branches on a rotation basis. (7) Check fund accounting. (8) Grants to beneficiaries should be checked for authorization. (9) Check bankings and bank reconciliations. (10) The audit report will be in accordance with the legal and constitutional requirements for the organization (11) The audit report need not be qualified provided that sufficient audit evidence is available a particular difficulty is the completeness of income. 100Test 下载频道

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