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https://www.100test.com/kao_ti2020/86/2021_2022_CIA_E5_86_85_E5_AE_A1_E5_c53_86724.htm 16 which of the following activities represents both an appropriate personnel department function and a deterrent to payroll fraud? A distribution of paychecks. B Authorization of overtime. C Authorization of additions and deletions from the payroll. D Collection and retention of unclaimed paychecks. C yes. The payroll department is responsible for assembling payroll information (record keeping). The personnel department is responsible for authorizing employee transactions such as hiring, firing, and changes in pay rates and deductions. Segregating the recording and authorization functions helps prevent fraud. A no. the treasurer should perform the asset custody function regarding payroll. B no. Authorizing overtime is a responsibility of operating management. D no. unclaimed checks should be in the custody of the treasurer until they can be deposited in a special bank account. 17. The most appropriate method to control the frequent movement of trailers loaded with valuable metal scrap from the manufacturing plant to the company scrap yard about 10 miles away would be to A. Perform complete physical inventory of the scrap trailers before leaving the plant and upon arrival at the scrap yard. B. Require existing security guards to log the time of plant departure and scrap yard arrival. The elapsed time should be reviewed by a supervisor for fraud. C. Use armed guards to escort the movement of the trailers from the plant to the scrap yard. D. Contract

with an independent hauler for the removal of scrap. B yes. Having the security guards record the times of departure and arrival is a cost-effective control because it entails no additional expenditures. Comparing the time elapsed with the standard time allowed and investigating material variances may detect a diversion of part of the scrap. A no. performing a complete physical inventory of the scrap at both locations would not be economically feasible. C no. Hiring armed guards to escort the scrap trailers is unlikely to be necessary unless the scrap is extremely valuable. Logging departures and arrivals will be sufficient in most cases. D no. using an independent hauler would provide no additional assurance of prevention or detection of wrongdoing.

18 A utility company with a large investment in repair vehicles would most likely implement which internal control to reduce the risk of vehicle theft or loss? A. Review insurance coverage for adequacy. B. Systematically account for all repair work orders. C. Physically inventory vehicles and reconcile the results with the accounting records. D. Maintain vehicles in a secured location with release and return subject to approval by a custodian.

D yes. Physical control of assets is a preventive control that reduces the likelihood of theft or other loss. Keeping the vehicles at a secure location and restricting access establishes accountability by the custodian and allows for proper authorization of their use. A no. insurance provides for indemnification if loss or theft occurs. It reduces financial exposure but does not prevent the actual loss or theft. B no. an internal control designed to ensure control over repair work performed has no bearing on the risk of loss. C no Taking an

inventory is a detective, not a preventive, control, 19 To minimize the risk that agents in the purchasing department will use their positions for personal gain, the organization should

- Rotate purchasing agent assignments periodically.
- Request internal auditors to confirm 0selected purchases and accounts payable.
- Specify that all items purchased must pass value-per-unit-of-cost reviews.
- Direct the purchasing department to maintain records on purchase prices paid, with review of such being required each 6 months.

A yes. The risk of favoritism is increased when buyers have long-term relationships with specific vendors. Periodic rotation of buyer assignments will limit the opportunity to show favoritism. This risk is also reduced if buyers are required to take vacations.

B no. Confirmation does not enable internal auditors to detect inappropriate benefits received by purchasing agents or deter long-term relationships.

C no. value-per-unit-of-cost reviews could be helpful in assuring value received for price paid but do not directly focus on receipt of inappropriate benefits by purchasing agents.

D no. review of records every 6 months does not enable the organization to detect receipt of inappropriate amounts by an agent or deter relationships that could lead to such activity.

20. Upon receipt of purchased goods, receiving department personnel match the quantity received with the packing slip quantity and mark the retail price on the goods based on a master price list. The annotated packing slip is then forwarded to inventory control and goods are automatically moved to the retail sales area. The most significant control strength of this activity is

A.Immediately pricing goods for retail sale.B.Matching quantity received with the packing slip.C.Using a master price list for marking the sale price.D.Automatically moving goods to the retail sales area.

C yes. Use of the master price list assures that the correct retail price is marked.A no. Timing is not as important as the accuracy of pricesB no. matching quantity received with the packing slip does not ensure receipt of the quantity ordered.D no. Goods may or may not be needed in retail sales.

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