



CPA INTERMEDIATE LEVEL
AUDITING AND ASSURANCE

WEDNESDAY: 4 December 2024. Afternoon Paper.

Time Allowed: 3 hours.

Answer ALL questions. Marks allocated to each question are shown at the end of the question. Do NOT write anything on this paper.

QUESTION ONE

- (a) In deciding on whether to accept a new audit client or not, the auditor must consider a number of factors. International Standard on Auditing (ISA) 210 "Agreeing on the Terms of Engagement", further requires that, before commencement of the audit, the auditor should carry out procedures to ensure that the pre-conditions of an audit are present.

Required:

- (i) Highlight **SIX** matters to be considered by an auditor before accepting a new audit engagement. (6 marks)
- (ii) Describe the **THREE** preconditions of an audit that an auditor must ensure are present before accepting an audit assignment. (6 marks)
- (b) Discuss **FOUR** differences between "internal audits" and "external audits". (8 marks)
- (Total: 20 marks)**

QUESTION TWO

- (a) Explain the following terms in relation to fraud in an organisation:

- (i) Teeming and lading. (2 marks)
- (ii) Ghost employees. (2 marks)
- (iii) Window dressing. (2 marks)

- (b) You are an audit manager at Miheso and Mali Associates, an audit firm. You are planning the audit of Mitambo Ltd., a company that manufactures and distributes smart phones, laptops and their accessories. Mitambo Ltd. has been your audit client for the past 5 years. During the planning of the audit, the following information has come to your attention:
- Employees of Mitambo Ltd. purchase goods from the company at discounted prices. Members of staff at Miheso and Mali Associates have in the previous years been offered the same level of discount as the employees of Mitambo Ltd.
 - During the year ended 30 September 2024, the finance director was hospitalised and an audit senior from Miheso and Mali Associates was seconded to the client for four months.
 - From review of the correspondence files, you note that the chief accountant of Mitambo Ltd. and one of the partners at Miheso and Mali Associates have known each other for many years. You discover that the chief accountant was very instrumental in the appointment of your audit firm.

Required:

- (i) Identify **FOUR** ethical threats which might affect the independence of Miheso and Mali Associates in the audit of Mitambo Ltd. (4 marks)
- (ii) For each ethical threat identified in (b) (i) above, recommend how the threat can be mitigated. (4 marks)
- (c) Describe **SIX** stages involved in the development of an audit strategy. (6 marks)
- (Total: 20 marks)**

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