



# The Southern African Institute of Government Auditors

## Qualifying Examination for Registered Government Auditors

### Paper 2: Auditing

**RECOGNITION OF PRIOR LEARNING CANDIDATES**

September 2006

#### **INSTRUCTIONS TO CANDIDATES**

- 1 Maximum marks: **160**.
- 2 Total time available **four hours**.
- 3 The marks allocated are an indication of the expected length and required depth of the answer.
- 4 Ensure proper planning and avoid exceeding the time available for each question as indicated by the number of marks allocated to the question.
- 5 Present your arguments clearly, well structured and use clear precise language and where appropriate, professional terms.
- 6 No books or notes are allowed in the examination room.
- 7 All working papers must be handed in together with all paper provided for the examination (including unused answer sheets).
- 8 Answers written in pencil will not be marked.
- 9 You are reminded that this examination will be held under the rules as set out in the document "RGA-QE Examination Matters & Examination Policy 2006".
- 10 You are required to observe all Examination Instructions handed to you on a separate sheet of paper.

## QUESTION 1

(40 marks)

### REQUIRED:

For each sub-section of this question to select only **ONE** alternative that you consider to be appropriate and then to write down as your answer the number of the sub-section and the letter that precedes the selected alternative. Answer the sub-sections of this question in numerical sequence, for example:

- 1 a
- 2 b

The questions have to be read in the context of the *Public Finance Management Act* (PFMA), *Treasury Regulations* and the *Public Audit Act*.

#### Question 1.1

The most important change that the PFMA has introduced with regard to the budget process is:

- a The concept of an adjustment budget.
- b The fact that departments have to publish measurable objectives together with their budget.
- c The fact that departments have to prepare their budget before the financial year starts.
- d The fact that budgets are prepared by the relevant treasuries.

#### Question 1.2

Which of the following entities do not have to comply with the PFMA:

- a Offices of the Auditor-General.
- b National departments.
- c Constitutional institutions.
- d Provincial departments.
- e Provincial legislatures.
- f Parliament.

#### Question 1.3

Which of the following is not an objective of the PFMA:

- a To modernise financial management in the public sector.
- b To eliminate waste and corruption in the public sector.
- c To emphasize the importance of good administration in government.
- d To ensure the timely provision of quality information about government.

Question 1.4

Which of the following is not a chapter of the PFMA:

- a Governance.
- b Financial Misconduct.
- c General Treasury Matters.
- d Loans Guarantees and Other Commitments.
- e Executive Authorities.
- f Public Entities.
- g National Budgets.

Question 1.5

Which of the following combinations is not valid:

- a National public entity / accounting authority.
- b National department / accounting officer.
- c Provincial department / accounting officer.
- d Provincial public entity / accounting officer.

Question 1.6

The financial statements for national and provincial departments have to be prepared in accordance with:

- a Generally Recognised Accounting Practices.
- b Generally Accepted Accounting Practices.
- c Generally Accepted Municipal Accounting Practices.
- d Generally Accepted Auditing Practices.
- e International Financial Reporting Standards.

Question 1.7

The PFMA requires the accounting standards in the public sector to be set by:

- a National Treasury in consultation with the Auditor-General.
- b The International Federation of Accountants (IFAC).
- c The Accounting Standards Board.
- d The Accounting Standards Board in consultation with the Auditor-General.

Question 1.8

The internal audit charter of public sector entities has to:

- a Meet the requirements as published in the *Treasury Regulations*.
- b Be consistent with the IIA definition of internal auditing.
- c Meet the requirements as published in the PFMA.
- d Meet the requirements as published in the King Report on Corporate Governance (King II).

Question 1.9

The audit committee of a national department may communicate any concerns it deems necessary to:

- a The National Treasury and the accounting authority.
- b The executive authority, the Auditor-General and the National Treasury.
- c The National Treasury and the Auditor-General.
- d The Auditor-General, and the executive authority.

Question 1.10

The *Treasury Regulations* can be best described as containing:

- a Instructions.
- b Instructions and rules.
- c Detail explanations of the PFMA.
- d Norms and standards.
- e Administrative arrangements complimenting PFMA requirements.

Question 1.11

Which of the following functions is not performed by the National Treasury:

- a Promoting the macro economic and fiscal policy framework.
- b Monitoring the provincial budget.
- c Preparing instructions on how departments should manage.
- d Prescribing uniform norms and standards.

Question 1.12

Identify the so-called three Es that are so often mentioned in the PFMA and the *Treasury Regulations* as being the underlying factors in the approach to financial management in the public sector:

- a Efficiency, effectiveness, entrepreneurship.
- b Efficiency, expenditure management, effectiveness.
- c Effectiveness, efficiency, economy.
- d Entrepreneurship, expenditure management, expert involvement.
- e Expenditure, extended reporting, entrepreneurship.
- f None of the above.

Question 1.13

Which of the following options with regard to delegation is **not** applicable in terms of the PFMA:

- a Powers may be delegated to a person.
- b Powers may be delegated to a post.
- c Responsibilities may be delegated to a person.
- d Powers may be sub delegated to a post.
- e Powers may be sub delegated to a person.
- f Delegations may be subject to certain conditions.

Question 1.14

The internal audit function of a public entity has a specific function that is spelled out in the *Treasury Regulations*. Identify the answer that is **incorrect**:

- a The internal audit function should focus on recommendations regarding the enhancement of accountability and the preservation of corporate values.
- b The internal audit function must evaluate and develop recommendations for the enhancement or improvement of processes.
- c The internal audit function must assist the accounting authority in achieving the objectives of the public entity.
- d The internal audit function should implement the principles of the King report on corporate governance (King II).

Question 1.15

The *Treasury Regulations* contain provisions with regard to internal control and internal audit. Choose the **incorrect** statement:

- a The accounting officer must ensure that a risk assessment is conducted regularly to identify emerging risks of the institution.
- b A risk management strategy, which must include a fraud prevention plan, must be used to direct internal audit effort and priority.
- c A risk management strategy, must be used to determine the skills required of managers and staff to improve controls and to manage those risks.
- d The risk management strategy must be approved by the Office of the Auditor-General and the executive authority.
- e The risk management strategy must be clearly communicated to all officials.

Question 1.16

The PFMA introduces the term “ownership control”. Entities that fall under the ownership control of a public sector entity, also have to comply with the requirements of the PFMA. In which of the following cases does ABC Limited fall under the ownership control (evaluate the various options independently of each other):

- a A public entity has the right to appoint five of the 10 directors of the board of directors of ABC Limited.
- b The Department of Health may appoint the financial director of ABC Limited.
- c The Mpumalanga provincial Department of Finance owns 300 of the issued 600 shares of ABC Limited.
- d A provincial public entity may appoint the Chief Executive Officer of ABC Limited, but has no voting rights at Board meetings.

Question 1.17

The term “ownership control” as defined in the PFMA has the effect of:

- a Putting a number of private sector institutions and companies under the direct control of government.
- b Passing ownership over a number of public sector entities to private sector institutions and companies.
- c Defining ownership controlled companies as subsidiaries.
- d Ensuring that a number of private sector institutions also have to adhere to the PFMA.

Question 1.18

In a public entity, the audit committee has to be constituted so that:

- a At least one-third of its members are non-executive members appointed by the executive authority.
- b The majority of its members are non-executive members appointed by the executive authority.
- c The majority of its members are non-executive members appointed by the accounting authority.
- d At least one-third of its members are non-executive members appointed by the relevant treasury.

Question 1.19

In a public entity the audit committee has to be constituted so that:

- a The chairperson there of has to be financially literate.
- b The non-executive members have to be financially literate.
- c The majority of the members have to be financially literate.
- d All members have to be financially literate.

Question 1.20

The audit committee of a public sector entity must:

- a Evaluate the efficiency of internal control.
- b Comment on the effectiveness of internal control.
- c Express an opinion on the efficiency of internal control.
- d Express an opinion on the effectiveness of internal control.

Question 1.21

The PFMA requires the following from public sector entities:

- a To have an internal audit function.
- b To have an internal audit department.
- c To appoint a chief internal auditor.
- d To have an internal audit committee.

Question 1.22

A national department has a non-shared audit committee. The members of this committee:

- a Have to be appointed by the Chief Financial Officer of the Department in consultation with the Auditor-General.
- b Have to be appointed by the Accounting Officer of the Department in consultation with the relevant executive authority (Minister).
- c Have to be appointed by the Chief Financial Officer of the Department in consultation with National Treasury .
- d Have to be appointed by the relevant executive authority (Minister) in consultation with the Auditor-General.

Question 1.23

The rolling three-year strategic plan as mentioned in the *Treasury Regulations*, must:

- a Be prepared by internal audit and approved by the audit committee.
- b Be prepared by the Accounting Officer and approved by internal audit.
- c Be prepared by internal audit and approved by the Auditor-General.
- d Be prepared by the Chief Financial Officer and reviewed by internal audit.

Question 1.24

The remuneration of which of the following persons do not have to be included in the annual financial statements of a public entity:

- a The chief financial officer.
- b The members of the accounting authority.
- c The accounting officer responsible for the public entity.
- d The chief executive officer.

Question 1.25

Which of the following statements is not describing the spirit / broad objective of the PFMA:

- a Let the managers manage, but hold them accountable.
- b Change the emphasis from administration to management.
- c Not only concentrate on the expenditure, but the holistic concept of “REAL” (Revenue, Expenditure, Assets & Liabilities).
- d Modernise financial management in the public sector.
- e Provide broad management principles and detail instructions for day-to-day tasks.

Question 1.26

Identify the incorrect statement:

- a The Auditor-General is accountable to the National Assembly.
- b The Auditor-General is independent and subject only to the *Constitution*, the *Public Audit Act* and the law in general.
- c The Auditor-General must perform the functions of office without fear, favour or prejudice.
- d The Auditor-General reports to the Presidency, through an oversight mechanism.

Question 1.27

Where the Auditor-General provides audit related (non-audit services) to an auditee, a number of precautions are contained in the *Public Audit Act*. Identify the inappropriate precaution:

- a Such service must be full and properly disclosed.
- b Such service may not compromise the Auditor-General’s role as an independent auditor.
- c Such service may not directly result in the formulation of policy.
- d The request for such service must have originated from the entity requiring the service and not from the Auditor-General.
- e No service may be provided in respect of any matter that subsequently has to be audited by the Auditor-General.

Question 1.28

The *Public Audit Act* authorises the Auditor-General to use certain persons (authorised auditors) to assist in the performance of an audit. However, the *Public Audit Act* also regulates the use of such assistants. Which of the following is not required in terms of the *Public Audit Act* in respect of such authorised auditors:

- a Only private audit practitioners that are registered in terms of the *Public Accountants' and Auditors' Act* (now the *Auditing Profession Act*) may be used.
- b The Auditor-General must determine the minimum qualifications of such authorised auditors.
- c The Auditor-General must determine the minimum experience and competence of such authorised auditors.
- d The Auditor-General must issue a Code of Conduct for such authorised auditors.

Question 1.29

The *Public Audit Act* determines that the auditing standards that are applicable during the performance of an audit in terms of the *Public Audit Act* are:

- a Determined by the Auditor-General after consultation with the oversight mechanism referred to in the *Public Audit Act*.
- b Determined by the Public Accountants' and Auditors' Board (now the Independent Regulatory Board for Auditors).
- c Determined by the Auditor-General in consultation with the Public Accountants' and Auditors' Board (now the Independent Regulatory Board for Auditors).
- d Determined by the Public Accountants' and Auditors' Board (now the Independent Regulatory Board for Auditors) in consultation with the Auditor-General.

Question 1.30

The *Public Audit Act* conveys large powers to the Auditor-General when performing an audit. Which of the following is not such a power:

- a Full and unrestricted access to any document or electronic record of the auditee.
- b Full and unrestricted access to any staff member of the auditee.
- c Full and unrestricted access to any representative of the auditee.
- d To, for the purpose of the audit, enter any property or premise under the control of the auditee.
- e Full and unrestricted access to any of the assets under the control of the auditee.
- f To disclose any information obtained during the course of an audit that would assist the Auditor-General to explain the audit findings relating the auditee.
- g To, for the purpose of the audit, enter any vehicle or premise under the control of the auditee.

Question 1.31

Which of the following aspects are not addressed in the *Public Audit Act (Part 1)*:

- a The protection of information obtained during the audit.
- b The right to perform searches of property and premises of the auditee.
- c The powers of accompanying assistants.
- d The duty of auditees to render assistance to the Auditor-General
- e The right to perform searches of persons and vehicles of the auditee.
- f All of the above are addressed.

Question 1.32

With regard to the Auditor-General's duties and rights to perform an audit and report on effectiveness, efficiency and economy matters relating to an auditee's resources, the *Public Audit Act* stipulates the following:

- a The Auditor-General has a right to report (may) on the effective, efficient and economical use of the auditees resources.
- b The Auditor-General has a duty to report (must) on the effective, efficient and economical use of the auditees resources.
- c The Auditor-General has a duty to audit (must) the effective, efficient and economical use of the auditees resources, but a right (may) to report thereon.
- d The Auditor-General has a right to audit (may) the effective, efficient and economical use of the auditees resources, but a duty (must) to report thereon.

Question 1.33

The *Public Audit Act* stipulates the following in respect of audit fees:

- a The Auditor-General determines the audit fees but has to consult with the public sector Independent Regulatory Board for Auditors.
- b The Auditor-General determines the audit fees but has to consult with the National Treasury and the oversight mechanism.
- c The Auditor-General determines the audit fees but has to consult with the private sector Independent Regulatory Board for Auditors and the public sector National Treasury.
- d The Auditor-General determines the audit fees and only has to consult with the oversight mechanism.

Question 1.34

In respect of which entities may the Auditor-General decide not to perform an audit:

- a Constitutional Institutions.
- b Schedule 2 public entities (major public entities).
- c Only public entities listed on the JSE.
- d All public entities.
- e None of the above.

Question 1.35

Where the Auditor-General has exercised a right not to audit the auditee:

- a The Auditor-General must appoint a competent practitioner from the private sector.
- b The auditee must appoint a person registered in terms of the *Public Accountants' and Auditors' Act* (now the *Auditing Profession Act*).
- c The auditee must appoint a person registered in terms of the *Public Accountants' and Auditors' Act* (now the *Auditing Profession Act*) but only after having informed the Auditor-General of the suggested appointment.
- d The Auditor-General must appoint a person registered in terms of the *Public Accountants' and Auditors' Act* (now the *Auditing Profession Act*) but only after having informed the auditee of his intent to do so.

Question 1.36

If a auditor of a public entity (other than the Auditor-General) is discharged, certain procedures have to be followed. Which of the following is not an applicable procedure:

- a The auditor to be discharged must be given the reasons for the discharge in writing.
- b The reasons for the discharge has to be given by the auditee.
- c The auditor may make a representation to the Executive Authority of the relevant entity within 20 days after receiving such notice.
- d The Auditor-General and the relevant Executive Authority (if applicable) has to give their consent of the discharge.

Question 1.37

Where the Auditor-General has exercised a right not to audit the auditee and another auditor is appointed, which aspect does this auditor not have to report on:

- a The financial position of the auditee
- b The auditee's compliance with any applicable legislation.
- c The performance of the auditee against predetermined objectives.
- d The cash flow of the auditee.
- e The changes in equity of that auditee.

Question 1.38

If the Auditor-General carried out a special audit in terms of the *Public Audit Act* (Section 29) and consequently issues a special report, such special report does not have to be sent to:

- a The auditee.
- b The oversight mechanism.
- c The Executive Authority (if the auditee has one).
- d National Treasury (if the auditee is operating at national level).
- e The relevant legislature.

Question 1.39

The *Public Audit Act* (in Section 43) describes the financial responsibilities of the *Deputy Auditor-General*. Which of the following person's responsibilities agrees closest with the *Deputy Auditor-General's* responsibilities:

- a The responsibilities of the Accounting Officer of a national department.
- b The responsibilities of the Auditor-General.
- c The responsibilities of the Chief Financial Officer of a national department.
- d The responsibilities of a Chief Executive Officer of a private sector listed company.

Question 1.40

Which form of delegation is not provided for in terms of the *Public Audit Act*:

- a From the Auditor-General to the Deputy Auditor-General.
- b From the Auditor-General to an authorised auditor.
- c From the Deputy Auditor-General to a staff member.
- d From the Deputy Auditor-General to an authorised auditor.
- e From the Auditor-General to a staff member of the Auditor-General.

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**Also answer this additional question**

The *Public Audit Act* requires every member of the staff of the Auditor-General exercising financial management to carry out specific responsibilities.

**REQUIRED:**

List these responsibilities.

**(5)**

**(A maximum of 40 marks will be allocated)**

## QUESTION 2

(80 marks)

You are a Registered Government Auditor in the employment of the Auditor-General. You are part of the large audit team responsible for the audit of the Provincial Department of Transport of Asania for the financial year ended 31 March 2006.

The audits of a number of departments and agencies have been assigned to you. You and your audit team are currently conducting the audit of Egoli Bus Services a *Trading Entity* with the trade name - Egobus. Egobus is linked to the Department of Transport.

Egobus is the second largest bus operator in the country, with 420 buses covering 78 different routes. Egobus supplies a daily public bus service in terms of a published timetable running from 05:30 to 19:30. The entity also provides support services including the private hire of buses, transport to and from major events and buses dedicated to transport learners to schools.

You are in the process of finalising the audit programmes for the verification of property, plant and equipment of Egobus, which consist of land and buildings (the head office at Westfontein and four bus depots), office equipment, computer equipment, furniture and fittings, buses, fair collection equipment and vehicles. The net book value of fixed assets as at 31 March 2006 amounts to R249 356 974 (2005: R275 862 357).

The following represents an *extract* from the report of the Auditor-General on the financial statements of Egobus for the year ended 31 March 2005:

### ***Emphasis of Matter***

*The fixed asset records held by Egobus are not complete and accurate. Certain asset descriptions are vague and the asset identification numbers as per the asset register could not always be matched to asset numbers on the physical assets. However, the completeness, existence and accuracy of fixed assets were satisfactorily determined by performing alternative audit procedures.*

The internal audit function of Egobus was outsourced to FGWP Incorporated in 2004, who have since focussed their efforts on updating the entity's fixed asset register. Although this process is still ongoing, the section of the asset register relating to the bus fleet of Egobus has been completed and is available for audit purposes.

In the 2004/5 management letter of the Auditor-General, shortcomings on the list of accruals were identified as a household matter. The amount stated as accruals in the Statement of Financial Position on 31 March 2006 amounts to R345 million (2005: R167 million).

As buses represent approximately 80% of the total value of fixed assets (net book value at 31 March 2006 - R200 753 159) you have decided to start with the audit programme for buses.

To assist you in preparing the audit programme you have requested one of the junior audit team members to prepare a working paper detailing the movements in buses during the year. The following working paper was presented to you:

*Prepared by: SG Duma*

***BUSES - ANALYSES OF MOVEMENTS***

***Gross carrying amount***

<i>Opening balance as at 1 April 2005</i>		<i>415 216 708</i>	
<i>15/06/2005: Additions</i>		<i>3 737 500</i>	<i>(*)</i>
- Cost	<i>3 250 000</i>		
- Import duties and clearing costs	<i>487 500</i>		
<i>30/01/2006: Revamping costs</i>		<i>387 522</i>	<i>(^)</i>
<i>Balance as at 31 March 2006</i>		<u><u><i>419 341 730</i></u></u>	

***Accumulated depreciation***

<i>Opening balance as at 1 April 2005</i>		<i>155 935 969</i>
<i>31/03/2006: Depreciation for the current year</i>		<i>34 619 352</i>
<i>Balance as at 31 March 2006</i>		<u><u><i>190 555 321</i></u></u>

***Explanatory notes***

- (\*) *The additions represent two "five star" luxury buses which were imported from the United States of America and invoiced in US dollars. The buses contain executive reclinable seats, air conditioning, luggage compartments and several other special features. Egobus has also subsequently installed a PA system with microphone, a DVD player, a coffee maker and fridge in the bus. These costs were all expensed.*
- (^) *This amount represents costs incurred in a huge project undertaken during the year to reverse the effects of vandalism on the Egobus bus fleet. The costs include paint work, body work, replacement of broken windows, etc. The corporation will in future take serious steps to put a stop to people defacing and damaging Egobus property.*

**REQUIRED:**

- 2.1 Indicate, with reference to the emphasis of matter paragraph included in the report of the Auditor-General on the 2005 financial statements and *International Standards on Auditing*, what the effect on the report would have been had it not been possible to satisfactorily determine the completeness, existence and accuracy of fixed assets by performing alternative audit procedures. **(5)**
- 2.2 Identify the main shortcomings of the working paper prepared by the junior audit team member. **(5)**
- 2.3 Formulate the substantive audit procedures to be included in the audit program to verify buses of Egobus as at 31 March 2006. **(35)**
- 2.4 Describe the procedures you would follow to evaluate the effectiveness and efficiency of the internal audit function provided by FGWP Incorporated. **(15)**
- 2.5 Formulate the substantive audit procedures to verify accruals as at 31 March 2006. **(20)**

Please note:

*For section 2.3 you need not formulate audit procedures regarding the presentation and disclosure of buses in the annual financial statements. Your solution should not address the use of general audit software.*

**QUESTION 3****(40 marks)**

As part of its services offered, the Department of Enterprise and Employees is charged with the responsibility of administering the process of registering South African businesses as employers. The department maintains a comprehensive database of all registered employers and is also responsible for adding and removing business employers from the database. The database is used extensively by other government departments for reference purposes and the taxation authority also has access to the information on the database. All departments utilising this service are directly linked to the database.

The physical database is situated at the department's head office in Pretoria. A customised application programme is used to enter and delete information on the database. The application allows for the entry of information in a user-friendly manner, and updates to the database using batch-updating.

The application form to register as a business employer is only available in hard copy. Completed forms are either posted or faxed to the department for capturing. The application form to register as a business employer contains, *inter alia*, the following compulsory fields for completion:

<b>PARTICULARS OF ENTITY:</b>	
Registered name of entity:	Tlou Construction (Pty) Ltd
Registration number:	2001/000001/07
Entity type*:	03 – Private company
Physical address:	6 Malatjie Street
Income tax number:	9258/126/64/9
Town:	Letaba
Postal code:	1234
Postal address:	P.O. Box 1234
Town:	Letaba
Postal code:	1234
Fax number:	(013) 555 6547
Telephone number:	(013) 555 6550
<b>PARTICULARS OF OWNERS, PARTNERS, DIRECTORS OR MEMBERS:</b>	
Initials and surname:	A.B. Businessman
Identity number:	560625 5052 086
Residential address:	1 Malelane Road Letaba
Postal code:	1234
<b>DATE SIGNED:</b>	18/09/2006
<b>DATE CAPTURED BY DEPARTMENT</b> (for office use only)	21/ 09/2006

*\*Based on a code system. For example, 02 – Represents a public company.*

As part of your planning for the annual audit of the department, you obtained the following information from, amongst others, past audit files and reports, the system description and internal control questionnaires:

- The application program used to capture the information was developed by a past employee of the department who has since retired. She did programming as a hobby, and the development of the application program was one of her most successful ventures in this area. It has been working so well that only minor adjustments had to be made to the program over the years to facilitate small changes such as the increase in the number of characters used in company registration numbers since 2000. For these changes, the department always called on the retired employee to change the program.
- The head of the section responsible for capturing the information has admitted that they should be using the government's information technology agency for tasks such as program changes, but the fact that no-one in the agency knows anything about the application program and no documentation is available, necessitated the need to use the retired employee for program changes.
- Application forms received by fax and mail are kept in a drawer for batch entry every Thursday. Once captured, the forms are filed in boxes that are kept in a back office in the section. This facilitates easy access to the original document should a query arise.
- Access to the application program is based on a username and a four character password. Due to the fact that the programmer left the department a while ago, the program was changed not to prompt for password changes, and the username and password is shared amongst the employees in the section to facilitate the capturing of application forms every Thursday, should some of the employees be on leave or on sick leave.
- In recent months, a number of other government departments and the taxation authority informed the section of errors on their database, the most common of which are taxation registration numbers and company registration numbers that were captured incorrectly. To address this problem, the username and password were given to a few persons from other departments using this service, along with a copy of the application programme. This now allows them to correct erroneous information that they might come across on the database. The section is usually informed of such changes by the relevant person who made the change. The system does not generate reports or logs for usage or changes.
- A back-up (or physical dump) of the database is made once a month and the back-up copy is stored in the department's basement in the building in Pretoria.

**REQUIRED:**

- 3.1 Identify general control weaknesses in the above system, and recommend appropriate controls to rectify each of the weaknesses identified. **(25)**

- 3.2 Discuss the input validation test that you would expect to find programmed into the application program to ensure the correct entry of data. Use the following format for you answer: **(10)**

<i>Validation test:</i>  (½)	<i>Description:</i>  (1)	<i>Example of use in this programme:</i>  (½)
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- 3.3 Briefly explain how you will utilise generalised audit software to assist in investigating the information contained on the database. **(5)**