

<p>1(a)(i) Describe eight concerns evident from document A; and (a)(ii) For each concern raised, provide an appropriate policy recommendation in terms of International Standard of Quality Control 1 <i>Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements</i>.</p> <p>Use the following format for your answer, based on the example below:</p>					
Element		(i) Concern		(ii) Appropriate policy recommendations	
<i>Leadership arrangements</i>		<i>'Promoting a culture of quality control' is not a clearly defined role. The scope of responsibilities and underlying duties related to roles are undefined.</i>		<i>Responsibility for development and documentation of the firm's quality control policies and procedures should be assigned to a designated quality control officer.</i>	
Element		Concern	Marks	Appropriate policy recommendations	Marks
Leadership responsibilities for quality within the firm (ISQC 1.18 to ISQC 1.19)	1.	Example: <i>'Promoting a culture of quality control' is not a clearly defined role. The scope of responsibilities and underlying duties related to roles are undefined.</i> Janine Werksmans (office manager) is not of the appropriate level of seniority to undertake the leadership of quality control at GMA.	1	1.1 Example: <i>Responsibility for development and documentation of the firm's quality control policies and procedures should be assigned to a designated quality control officer (ISQC 1.18).</i> Quality control officers should have the appropriate <u>level of experience and authority</u> with respect to both the professional and regulatory obligations of the firm (ISQC 1.19).	1
	2.	George Mwangi did not maintain regular oversight of Janine Werksmans' quality control responsibilities.	1	2.1 Appointed partners (George Mwangi) may <u>delegate specific functions and authority</u> to other senior staff (e.g., Janine Werksmans), but must <u>retain responsibility</u> for their respective oversight roles (ISQC 1.18). 2.2 The firm's <u>chief executive officer</u> (or equivalent) or if appropriate, the <u>firm's managing board of partners</u> (or equivalent), which was George Mwangi, should have assumed ultimate responsibility for GMA's quality control (ISQC 1.18).	1
	3.	Delegating the responsibility for quality control to a seemingly unqualified office manager (Janine	1	3.1 Individuals who take on specific responsibilities and duties should be the most <u>qualified and experienced</u>	1

		Werksmans) does not seem to convey the right 'tone at the top' that would convey that GMA promotes a strong culture of quality work and strong controls.			in both professional and regulatory obligations (<i>ISQC 1.19</i>).	
Relevant ethical requirements (independence considerations) (<i>ISQC 1.20 to ISQC 1.25</i>)	4.	It is unlikely that a trainee accountant , every 6 months, would have sufficient knowledge, experience, consistency and seniority to fulfil the role of ethics as part of the firm's quality control.	1	4.1	The firm, which includes a sole practitioner like George Mwangi, should appoint a person of sufficient experience and seniority within the firm with a <u>comprehensive understanding of the prevailing threats to independence</u> of the firm and its staff as well as the <u>capacity and capability</u> to design policies and procedures to respond to those threats (<i>ISQC 1.20 and ISQC1.21</i>).	1
	5.	Appropriate ethical procedures are not in place to satisfy the firm's independence requirements as the trainee accountant only performs the role to achieve the SAICA ethics competency requirements and trainee accounts are assignment to the same client for the duration of their time at the firm, which could cause a threat to objectivity.	1	5.1 5.2	Engagement partners should provide the firm with relevant information about client engagements to enable the firm to <u>evaluate the overall impact on independence requirements</u> ., e.g., an <u>ethics risk assessment</u> should be prepared annually to ensure that all risks are identified and plans are in place to mitigate them (<i>ISQC 1.22</i>). At least annually, the firms shall obtain <u>written confirmation of compliance</u> with it policies and procedures on <u>independence</u> from all firm personnel required to be independent by relevant ethical requirements (<i>ISQC 1.24</i>).	1
	6.	Given that ethical requirements responsibilities are assigned to inexperienced and unqualified individuals (e.g., the trainee accountant), there is no evidence that a formal disciplinary process for independence violations exist.	1	6.1	<u>Disciplinary policies</u> should be developed to promote <u>compliance with independence policies and processes</u> , and to report and address any <u>breaches</u> of independence requirements (<i>ISQC 1.22 and ISQC 1.23</i>).	1
Acceptance and continuance of client	7.	Seemingly George Mwangi placed greater emphasis on fee generation and did not embed a formal process that all firm personnel could adopt	1	7.1	The firm should establish policies and procedures for the <u>acceptance and continuance of client relationships and specific engagements</u> , which clearly define the permitted non-audit services and	1

relationships and specific engagements (ISQC 1.26 to ISQC 1.28)		when approaching each new potential client engagement .			the associated approval process for audit services (ISQC 1.26).	
	8.	Client relationships are not regularly assessed for threats to independence, reputation , due to client integrity, or whether GMA had the requisite competencies and capacity to perform client services in compliance with prevailing professional standards or regulatory requirements.	1	8.1	The firm should establish policies and procedures for the acceptance and continuance of client relationships and specific engagements, where <u>client acceptance and continuance assessments</u> should be <u>conducted regularly</u> to determine if risks related to <u>client integrity</u> or the <u>relevant ethical requirements</u> are limited and/or if the firm has the <u>competence</u> to perform the engagement and compliance with ethical and regulatory requirements can be achieved (ISQC 1.26).	1
				8.2	The firm shall establish policies and procedures designed to ensure that the <u>team providing assurance services</u> should be <u>separate to the team providing non-audit services to the same client</u> (ISQC 1.22).	
	9.	Trainee accountants are assigned to clients when joining the firm and remain on those clients, and are not assigned based on their competence, including sufficient time to perform quality engagement.	1	9.1	The firm shall establish policies and procedures designed to ensure that <u>eligible staff is assigned</u> to each audit engagement based on <u>capabilities</u> , including the <u>time</u> and <u>resources</u> to provide quality engagement for that specific audit client (ISQC 1.26).	1
Human resources (ISQC 1.29 to ISQC 1.31)	10.	The firm's budgeting process does not take into account if sufficient staff personnel will be available to perform the engagement as the budget for revenue is a 20% increase , compared the increase in staff costs in line with the annual average inflation rate of the previous year.	1	10.1	The firm shall establish policies and procedures designed to provide it with reasonable assurance that it has <u>sufficient personnel with the competence, capabilities</u> necessary to perform engagements in accordance with the relevant standards and requirements (ISQC 1.29 to ISQC 1.31).	1

	<p>11. It is inappropriate not to invest in the training of the staff on the basis that trainee accountants never seem to stay with the firm very long as this will undermine the quality of the work produces.</p>	1	<p>11.1</p> <p>11.2</p>	<p>The firm shall establish policies and procedures designed to ensure that there will be <u>sufficient training for staff on a regular basis</u> with the competencies to cope with the number and complexity of audit assignments (<i>ISQC 1.29 and ISQC 1.31</i>).</p> <p>The firm shall establish policies and procedures designed to ensure that there will be <u>sufficient training for staff as some of the SAICA competencies that are not exposed on the job can only be simulated through training</u> (<i>ISQC 1.29 and ISQC 1.31</i>).</p>	1
	<p>12. Several staff have left the firm (and trainees are not retained in the business for very long) raising the concern that current engagements will not be sufficiently staffed to reach completion within agreed timelines and an appropriate level of quality.</p>	1	12.1	<p>The firm shall establish policies and procedures designed to ensure that from a <u>human resources perspective</u>, there will be <u>sufficient suitably qualified staff with the competencies</u> to cope with the number and complexity of audit assignments, e.g., a policy to recruit and retain staff (<i>ISQC 1.29 to ISQC 1.31</i>).</p>	1
	<p>13. Bonuses for all staff are explicitly linked to the level of client sales, and are not based on performance, appraisals which places commercial objectives ahead of quality control objectives, which could undermine the quality of the work produces as it encourages an environment where professional standards and regulatory requirements may be disregarded for the sake of individual monetary benefit.</p>	1	13.1	<p>The firm shall establish policies and procedures designed to ensure that <u>eligible staff participate in a bonus scheme based, in part, on the achievement of quality goals and objectives</u> (<i>ISQC 1.29</i>).</p>	1

	14.	Charleston seems to be given too many leadership responsibilities and may not have sufficient time to manage the workload with the right quality as he is responsible for setting budgets, leading audit engagements, and ensuring that trainee accountants meet their competencies.	1	14.1	Individuals who take on specific responsibilities and duties should be the <u>most qualified and experienced</u> and ensure they have <u>sufficient time and planning to execute all their duties</u> (ISQC 1.29).	1
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<p>Engagement performance (ISQC 1.32 to ISQC 1.47)</p>	<p>15.</p>	<p>There is no policy currently that relates to engagement performance (e.g., consultation; engagement quality control review including the criteria and documentation, differences of opinion, engagement documentation), .</p>	<p>1</p>	<p>15.1 There should be a policy to establish the necessary policies and procedures that is designed to provide the firm with <u>reasonable assurance that engagements undertaken by the firm are performed in accordance with both applicable professional standards and laws</u> (ISQC 1.32). Examples of what could be addressed, include:</p> <ul style="list-style-type: none"> • promoting <u>consistency in the quality</u> of the engagement performance, outline supervision responsibilities per engagement and then equally review the responsibilities and their relevance (ISQC 1.32). • <u>Quality Control Reviewers</u> be included where applicable depending on the type of engagement that requires these (ISQC 1.35). • <u>standard documentation</u> of applicable engagement quality control reviews that have been completed and these items should perhaps be logged as evidence of being done and signed off by applicable persons (ISQC 1.42). • any <u>differences of opinions</u> and indicate how these differences amongst the reviews and engagement partners were resolved (ISQC 1.43). • detailed <u>engagement documentation for the assembly of final engagement files</u>, confidentiality, accessibility and irretrievability of engagement documentation as well as the retention of engagement documentation. These internal protocols must be established and applied by all staff and reviewers and the entire engagement team (ISQC 1.45). <p>15.2 The firm should <u>review responsibilities at various time intervals as deemed appropriate</u> for the firm examples could include annual, bi-annual or cyclical responsibility reviews (ISQC 1.37).</p>	<p>1</p>
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Monitoring (ISQC 1.48 to ISQC 1.56)	16.	There is no monitoring if engagements are sufficiently staffed and reallocation of personnel from over-staffed engagements to less staffed engagements as employees remain on those engagements until they have completed their training contracts.	1	16.1	The firm shall establish a <u>monitoring</u> process to provide reasonable assurance that the quality control policies and procedures are relevant, adequate and operating effectively (ISQC 1.48) e.g., <u>proper planning and scheduling of staff on clients and the oversight hereof by senior staff could help alleviate this problem.</u>	1	
	17.	It is inappropriate to allocate the general accountants to clients based on whoever was free at the time instead of looking at the resource requirements of each engagement.	1	17.1	The firm shall establish a <u>monitoring</u> process to provide reasonable assurance that the quality control policies and procedures are relevant, adequate and operating effectively, e.g., <u>proper planning and scheduling of staff with the sufficient competence and capabilities to perform the engagement (ISQC 1.48).</u>	1	
	18.	Performance appraisals does not occur at the end of each engagement, on a formalised basis but only when needed - this could be ambiguous.	1	18.1	The firm shall establish a <u>monitoring</u> process to provide reasonable assurance that the quality control policies and procedures are relevant, adequate and operating effectively, e.g., <u>by performing performance appraisals at the end of each engagement where the KPI should include quality and not rely purely on commercial arrangements (ISQC 1.48).</u>	1	
Available			18	Available			18
Maximum			8	Maximum			8
<i>Communication skills – layout and structure</i>						1	
Total for part (a)						17	

Part (b) Criticise the audit workpaper B135-0 in terms of International Standards on Auditing (ISA) 230 Audit Documentation		Marks
1.	The audit working paper does not indicate who reviewed and the date of the review of the audit work done by the trainee (<i>ISA 230.9</i>).	1
2.	The audit documentation does not appear to be timely as it was documented ± 2.5 months (15/03/2022) after year-end (31/12/2022) (<i>ISA 230.7</i>).	1
3.	The audit working paper does not indicate all relevant identifying characteristics and therefore could indicate any of the following (<i>ISA 230.8 and ISA230.9</i>):	1
	<ul style="list-style-type: none"> incomplete objectives have been stated in the working paper which also does not indicate which assertions are being tested. 	
	<ul style="list-style-type: none"> it could be argued that the subject area in the heading is also missing and is a characteristic. 	
	<ul style="list-style-type: none"> the working paper is not complete as the working paper requests that ten high-value items should be selected, but the audit working paper only shows five recorded items. 	
4.	The audit working paper has no cross referencing to another working paper on the sampling selection methods (<i>ISA 230.A12</i>) to enable a reasonable auditor with no experience of the client / engagement to select the same samples:	1
	<ul style="list-style-type: none"> there is no explanation of the rationale of why only 10 items were chosen. there is no explanation why only the large storage warehouses are visited. 	
5.	The audit working paper contains possible significant matters that have not been explained, addressed or concluded on (<i>ISA 230.8, ISA 230.10 and ISA230.11</i>):	1
	<ul style="list-style-type: none"> there are no documented discussions with management, those charged with governance and others regarding the possible significant matters, e.g., the difference in quantities or possible impairment of inventory, that have been identified. 	
	<ul style="list-style-type: none"> the working paper does not show the prices of the selected items and consequently the misstatement / difference can't be quantified 	
	<ul style="list-style-type: none"> some anomalies have been recorded on the working paper, but there is no explanation what the anomalies were and how these were addressed as required. 	
	<ul style="list-style-type: none"> not all of the inventory codes, descriptions, quantities seem to have been completed by the trainee although the keys / tick marks have been completed. 	
	<ul style="list-style-type: none"> there is no clear explanation of what the different keys in the audit working paper indicates. 	1
6.	In order to address the objective of determining the value of the inventory , more audit procedures need to be performed to address for example the cost or the net realisable value which seems inconsistent with typical audit procedures for testing value of inventory as neither been performed nor documented in the working paper (<i>ISA 230.11</i>).	1
	Available	14
	Maximum	6
	Total for part (b)	6

Part (c) Describe, with reference to Document B, non-compliance by the auditors with their responsibility with regard to fraud in terms of ISA 240 <i>The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements</i>	Marks
<p>1. The following fraud considerations are not evident: An auditor needs to maintain his / her professional scepticism before and during the execution of the audit (<i>ISA 240.22 – ISA240.26</i>):</p> <ul style="list-style-type: none"> • <u>Thuli, the audit partner, has stated that the management of TSC are very upstanding and law abiding</u> but there is no discussion / evidence about how she came to this conclusion therefore illustrating poor application of professional scepticism. 	1
<p>2. There have been no considerations relating to fraud discussions among the engagement team before the start of the audit (<i>ISA 240.27</i>):</p> <ul style="list-style-type: none"> • <u>Thuli has not held discussions with the entire audit team</u> about any areas of the financial statements that may be susceptible to fraud <u>only discussion with Catherine</u> was held during the planning meeting where opposite is evident. 	1
<ul style="list-style-type: none"> • <u>Thuli specifically stated that she will not hold any such discussion as she does not have time, she also does not request Catherine to hold such discussions.</u> Therefore, illustrating direct non-compliance with the standard. 	1
<p>3. There have been no considerations relating to fraud risk assessment procedures and related activities (<i>ISA 240.33 to ISA240.56</i>):</p> <ul style="list-style-type: none"> • <u>Thuli has limited any access to management</u> by telling Catherine to only ask management questions if absolutely necessary, therefore it appears as if a fraud risk assessment is not possible as Catherine is not allowed to ask management questions. 	1
<ul style="list-style-type: none"> • Furthermore, <u>Thuli stated that she wants to review all questions before they go to management</u>, therefore as Thuli has already stated that fraud procedures are not necessary she will not approve fraud risk assessment questions. 	1
<ul style="list-style-type: none"> • <u>Thuli is not considering the fraud risk relating to changes in the client, new transactions, new system, etc.</u> that will influence the risk assessment as this could create opportunities for fraudulent activities as no other matters regarding fraud risk considerations were discussed. 	1
<ul style="list-style-type: none"> • <u>Thuli stated that management is busy with takeover deals and therefore should not be bothered</u>, Thuli is not considering that this is not appropriate as management needs to be available for questions prior to the commencement of the audit in order to effectively identify any fraud risk considerations. 	1
<ul style="list-style-type: none"> • No information has been provided to illustrate whether Thuli considered / assessed whether those charged with governance (if they are not involved in the management of the entity) <u>exercise oversight of managements processes of identifying risks.</u> 	1
<ul style="list-style-type: none"> • It is doubtful, based on the <u>comment made by Thuli to Catherine that no fraud procedures are necessary</u>, that <u>risk assessment</u> analytics have been performed and the preliminary results discussed with the engagement team. 	1

4.	<p>There has been no consideration about any unusual / unexpected relationships within the organisation's structure that could be possible indicators of fraud risk (<i>ISA 240.53 to ISA240.54</i>):</p> <ul style="list-style-type: none"> • <u>TZ Commodity Traders has recently been acquired by TSC</u> and not much is known about the transaction or the business rationale, this could be a possible indicator of fraud. 	1
	<ul style="list-style-type: none"> • <u>TSC CEO is a personal friend of Muzi CEO</u>, therefore there is a further risk of collusion considering the business rescue status of the company. 	1
5.	<p>There were no considerations relating to classes of transactions, account balances, etc., where fraud risk could potentially exist as evidenced by the following (<i>ISA 240.57 to ISA240.59</i>):</p> <ul style="list-style-type: none"> • The fact that TSC <u>acquired the aluminium inventory from MZ Commodity Traders for no consideration</u>. This transaction does not appear to be at arms-length and could potentially be a fraudulent transaction. 	1
	<ul style="list-style-type: none"> • <u>Since TSC has never traded in aluminium and the operations are in Mozambique</u>, there is a risk of potential fraud owing to the operations not being in South Africa, unfamiliar control environments, as well as the company being in business rescue. 	1
	<ul style="list-style-type: none"> • The issue of what <u>value the inventory should be recorded at</u> should also be considered as it was possibly fraudulently obtained at no cost. 	1
	<ul style="list-style-type: none"> • Another example could be the fact that TCS installed a new inventory system (six months into the current financial year). Potential fraud considerations to be made: <ul style="list-style-type: none"> ○ There is an <u>element of manual intervention</u> which opens the possibility of fraud risk. The inventory management system does not integrate with the accounting software and manual processing has to take place. 	1
	<ul style="list-style-type: none"> ○ <u>Temporary staff</u> could easily be influenced by management to capture fraudulent transactions as they do not seem to be qualified as they are temporary staff. 	1
6.	<p>No consideration has been made regarding the other information obtained by the auditor; this seems to be a <u>potential limitation as management appears to be very busy dealing with other takeovers</u> and therefore it is unlikely that the auditors will be granted access to any other information that may impact consideration for fraud (<i>ISA 240.25, ISA240.33, ISA 240.55 to ISA240.56</i>).</p>	1
7.	<p>There is no evidence that Thuli or the audit team have considered significant estimates and judgements made by management and whether there is <u>any indication of management bias</u>, especially the impact of IFRS 3 and the determination of NRV of inventory (<i>ISA 240.80 to ISA240.82</i>).</p>	1
	Available	18
	Maximum	12
	Total for part (c)	12

Part (d) Describe, for each of the risks listed in working paper C300-0 –			
<ul style="list-style-type: none"> • whether the listed risk mentioned would be classified as a financial statement level risk or an assertion level risk; • when an assertion level risk is identified, which assertion(s) will be affected; and • one audit procedure that could be performed to mitigate the risk. <p>○ Present your answer in the following tabular format</p>			
Risk no.	<i>Financial statement OR Assertion level risk</i>		<i>Describe ONE audit procedure that could be performed to mitigate the risk</i> <i>IMS: Inventory management system</i> <i>AS: Accounting system</i>
A	<p>Financial statement level (1)</p> <p>Alternative: Assertion level (1)</p>	<p>n / a</p> <p>Alternative: Accuracy, valuation and allocation (1) Completeness (1) Existence (1)</p>	<p>Perform a system walk through of the IMS through inspection of source documents/system descriptions and observation and enquiries of staff in order to obtain and understanding and identify controls in new system (Completeness; Accuracy, Validity). (1)</p> <p><u>Enquire from management:</u></p> <ol style="list-style-type: none"> 1. That a sufficient conversion process was followed to convert from the old to new IMS (planned process, testing, balancing of data, post implementation review) and corroborate through inspection of the appropriate system documentation. (Completeness; Accuracy, Validity) (1) 2. Staff members were properly trained on the new system and corroborate through inspection of training documentation or enquiries of staff. (Completeness; Validity) (1) <p>Inspect management's post-implementation review reports to consider the success of implementation and to address any difficulties encountered with integration. (Completeness; Accuracy, Validity) (1)</p>

			Max 1
B	Financial statement level (1)	n / a	<p>Reperform/Inspect if regular (monthly) reconciliations are performed between the IMS and AS system (1)</p> <p>Inspect that reconciliations have been reviewed and errors followed up by management (1)</p> <p>Inspect that the AS has been updated for the latest IFRS and changes to legislation to ensure transactions are recorded correctly on old system. (1)</p> <p style="text-align: right;">Max 2</p>
C	Assertion level (1)	Accuracy, valuation and allocation (1) Completeness (1) Existence (1)	<p>Select an increased sample of inventory transactions during 6 months of temporary staff, and inspect source documents (e.g. IMS orders and transactions on the IMS system (order, delivery note / invoice)) to ensure that the details of the transactions agree to the AS system (<i>Existence, Accuracy, valuation and allocation</i>):</p> <ul style="list-style-type: none"> • Description of the inventory (1) • Date of the transaction (1) • Quantity of transaction (1) • Price of the transaction (1) <p>Enquire from management about the access control in place for temporary staff to prevent unauthorised changes being made to the system. (<i>Completeness; Accuracy, Validity</i>) (1)</p> <p>Perform analytical procedures comparing revenue transactions against inventory to determine if all inventory transactions have been captured (<i>Completeness</i>) (1)</p> <p style="text-align: right;">Max 1</p>
D	Assertion Level (1)	Accuracy, valuation & allocation (1)	<p>For damaged goods identified during the inventory count:</p> <ul style="list-style-type: none"> • Confirm through inspection / observation that these inventory items are clearly marked / kept separately

			<p>from other items (Accuracy) (1)</p> <ul style="list-style-type: none"> • Enquire from management the process they are following with regards to identifying obsolete inventory and the removal of the inventory from IMS. (Completeness; Accuracy, valuation and allocation) (1) • Enquire of management if a second hand-market exist for any damaged items to determine if inventory can be written down or should be scrapped and corroborate through inspection of market data. (Accuracy, valuation and allocation) (1) • Inspect the latest inventory listing and determine whether the damaged goods are accounted for at the lowest of cost or NRV. (Accuracy, valuation, allocation) (1) • For inventory that is scrapped, ensure through inspection it is correctly accounted for as such in P / L. (Accuracy, valuation, allocation) (1) <p style="text-align: right;">Max 1</p>
E	Assertion level (1)	Rights and obligations (1) Existence (1)	<p>For consignment inventory identified during the inventory count:</p> <ul style="list-style-type: none"> • Confirm through inspection / observation that all consignment inventory is kept separate from other inventory in the warehouse (Rights and obligations). (1) • Inspect the purchase agreement / invoice to confirm that the inventory does not belong to TSC. (Rights and obligations) (1) • Request management to remove consignment

			<p>inventory from the inventory balance (<i>Rights and obligations</i>). (1)</p> <ul style="list-style-type: none"> For all consignment inventory, inspect that these items were removed from the inventory balance of TSC at period end. (<i>Rights and obligations, Existence</i>) (1) <p style="text-align: right;">Max 1</p>	
F	Assertion level (1)	Accuracy, valuation and allocation (1) Classification (1)	<p>Select a sample of imported inventory and perform the following:</p> <ul style="list-style-type: none"> Inspect purchase documentation and recalculate all import and freight cost to determine total that should be capitalised (<i>Accuracy, valuation and allocation</i>). (1) Inspect the inventory costing schedule to ensure that these costs have been capitalised to the cost price of the inventory. (<i>Accuracy, valuation and allocation</i>) (1) Inspect if there are any conversions from foreign currency to rand on these costs and recalculate to determine total costs that should be capitalised (<i>Accuracy, valuation and allocation</i>). (1) If so, ensure that the spot rate used was correctly obtained from market data and the conversion calculation done correctly. (<i>Accuracy, valuation and allocation</i>) (1) <p>Inspect statement of comprehensive income/expense accounts for other possible costs to be capitalised that has been expensed (<i>Accuracy, valuation and allocation, classification</i>). (1)</p> <p style="text-align: right;">Max 1</p>	
			Available	24
			Maximum	14
			<i>Communication skills – layout and structure</i>	1
			Total for part (d)	15

	Total for the question	50
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