

**JARAMOGI DONGAONGINGA UNIVERSITY of SCIENCE AND
TECHNOLOGY**

Bachelor of Business Administration with IT

Procurement and Supply chain

Option

PROCUREMENT AUDITING AND INVESTIGATION

ABA 442

MAIN & KLC

Semester: I

Year: IV

Time: 2 hrs

Instructions

Question **ONE** is Compulsory

Answer **ANY THREE** Questions

Question One (Compulsory)

- (a) Differentiate between the term “auditing” and “investigation”.(6mks)
- (b) Describe the main qualities of a procurement auditor (10 mks)
- (c) Discuss the factors an auditor should consider during audit planning. (14mks)

Question Two

- (a) Define the term “Investigation”. (4 mks)
- (b) Describe the **TWO** main types of Fraud in procurement. (16mks)

Question Three

Discuss the **FOUR** main types of procurement audits that an organization can undertake. (20 mks)

Question Four

- (a) Briefly discuss the elements of Audit risk. (8 mks)
- (b) Discuss the likely benefits of Audit Risk Assessment to the work of auditing.(12mks)

Question Five

- (a) What is Audit evidence?(4 mks)
- (b) Describe the techniques employees in procurement utilize to perpetuate fraud in the organizations. (16 mks)