Administrative Auditing

“Case: Inadequate audit time and team”

Audit Objectives”



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| **Group: F53A Date December 4th to 8th .** |  **Profra. Rosa María López Larios** |

**OBJECTIVE**: Identify situations in which the audit time and team determined by the auditor is not proper, according to the real needs of the examination

**INSTRUCTIONS**

Read the following situations presented in different audit cases and answer the questions at the end.

**OBSERVATIONS**

The audit started before the audit team was determined and the time needed was established. The audit team was integrated only by auditors who do not had experience because the auditor leader was performing another audit abroad.

The auditors did not comply with the time determined because they always arrive late to the client´s office and spent too much time in personal issues. There was not sufficient attention to critical aspects because there was not an auditor leader. The client did not provide the resources needed to perform the audit, so there was not enough evidence of many areas examined. The time estimated was totally different from the real time in which the audit was performed.

**ACTIVITIES**

Give your personal comments to each observation mention above

Including what should have done instead

Write the impact of not complying with a proper audit planning

Mention the importance of determining the time estimated considering every point involved in the audit

Write your report according to the specifications given in class

Prepare your case according to the specifications given in class for homework and study cases