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Department Name: _____ Date: _____
 Company Name: _____ Auditor Name: _____

4S	#	Check Item	Description	Score				
				0	1	2	3	4
S T A N D A R D I S S E	16	Improvement memos	Are improvement memos regularly being generated?					
	17	Improvement ideas	Are improvement ideas being acted on?					
	18	Key procedures	Are standard procedures clear, documented and actively used?					
	19	Improvement plan	Are the future standards being considered with a clear improvement plan for the area?					
	20	The first 3 Ss	Are the first 3 Ss (Sort, set locations and shine) being maintained?					
Sub Total								

5S	#	Check Item	Description	Score				
				0	1	2	3	4
S U S T A I N	21	Training	Is everyone adequately trained in standard procedure?					
	22	Tools and parts	Are tools and parts being stored correctly?					
	23	Stock controls	Are stock controls being adhered to?					
	24	Procedures	Are procedures up-to-date and regularly reviewed?					
	25	Activity boards	Are activity boards up-to-date and regularly reviewed?					
Sub Total								

5s Audit 5s.niftysol.com	Grand Total Score	
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Notes:

0=Very Bad 1=Bad 2=Average 3=Good 4=Very Good

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Audit

The latest auditing methods help our clients keep abreast of change.

Financial Statement Audit and Audit Concerning Internal Controls over Financial Reporting

KPMG AZSA LLC manages its audit operations under a robust uniform quality control system centered on area offices in three regions of the country.

We believe an audit needs to be rigorous in order to fulfill its social and market function, yet at the same time should be efficient and beneficial to the client's business. Our audits utilize the KPMG Audit Manual (KAM), continually developed on the basis of KPMG's global experience and technical knowledge. KAM is applied consistently by audit teams at KPMG member firms world-wide to perform audits in compliance with the International Standards on Auditing. For regulations specific to Japan, KPMG AZSA LLC further supplements the KAM with various locally applicable regulations and professional standards.

The following chart shows selected key activities performed in a KPMG audit:

1. Planning

- Perform risk assessment procedures and identify risks
- Determine audit strategy and identify critical accounting matters
- Determine planned audit approach

2. Control Evaluation

- Understand accounting and reporting systems
- Evaluate design and implementation of internal controls
- Test operating effectiveness of selected controls
- Assess control risk and risk of significant misstatements

3. Substantive Testing

- Plan substantive procedures
- Perform substantive procedures
- Consider if audit evidence is sufficient and appropriate
- Conclude on critical accounting matters

4. Conclusion

- Perform going concern procedures
- Prepare and issue the Financial Statements and disclosures
- Sign on audit opinion

Maintaining high quality standards

KPMG AZSA LLC has an extensive cadre of full-time professionals assigned to communicate new developments in domestic and international accounting, auditing, and regulations. Our sophisticated information infrastructure helps ensure timely communication of new developments and enables sharing of experience so that our audit engagement teams can deliver audits that are responsive to regulatory changes. KPMG AZSA LLC has established review committees independent of its audit teams to help ensure the high standards we demand in the quality, integrity and reliability of our audits and audit opinions.

These review committees monitor the progress of audits and oversee the management of significant risks and the resolution of significant issues that may arise.

KPMG AZSA LLC has formed a group to focus on the particular needs of Japanese clients who are registered with the U.S. Securities and Exchange Commission as that the appropriate resources are allocated to meet the unique needs of these clients in dealing with the complexities of U.S. GAAP.

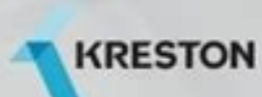
Audit Committee Effectiveness

Audit committees say they would be more effective in their role by having a better understanding of the company's strategy and risks; more "white space" time on the agenda for open dialogue; greater diversity of thinking, perspectives, and experiences; and technology expertise on the committee. In terms of assessing their effectiveness, "facilitated, open committee discussion" is thought to be more effective than survey questionnaires and third-party interviews of committee members.

Q19. Please rate your audit committee's oversight effectiveness in the following areas:



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CASE STUDY 5. TAMPERING WITH CHECKS

COMPANY BACKGROUND

Company sells auto parts with over 335 branches in over 20 cities in the United States and annual revenues of over \$115 million.



FINDINGS

The Company used to pay vendors by preparing and mailing checks manually as a means of paying its outstanding invoices. It had sent two checks for \$145,000 and \$183,000, respectively, to two separate vendors in order to pay outstanding invoices.

When performing the monthly bank reconciliation statement, the issued checks were identified on the bank statement as having been cashed.

Within the following sixty days, the Company was contacted by the vendors requesting the payment of their outstanding invoices, which they claimed had been past due by over sixty days. The Company checked their accounting records and confirmed that the invoices had been paid in full.

The Company requested copies of the cashed checks from the bank, which revealed that the payee on both checks had been altered falsely so that they were cashed by unidentified third parties in a fraudulent manner.

JOB OPPORTUNITIES

Abdus Salam School of Mathematical Sciences, GC University Lahore invites applications from eligible candidates to fill up the following positions on contract bases:

Sr.#	Name of Post	Basic Pay Scale	Maximum Age Limit	Prescribed Qualification
1	Assistant Professor	TTS	30 - 45 years	PhD in the relevant field from HEC recognized University/Institution. No experience required. Master's degree (foreign) or M.Phil (Pakistan) in the relevant field from HEC recognized University/Institution, with 4 years teaching/ research experience in a recognized university or a post-graduation institution or professional experience in the relevant field in a National or international organization. Minimum number of publication = Nil
2	Network Administrator	BS-18	25 - 40 years	Master Degree in Computer Sciences from a HEC recognized institute with CCNA/CCNP/CCSE certification at least 5 years hands on experience of handling LAN, WAN, Routers, Switches, Remote Location activities replication, trouble shooters, well versed with Microsoft applications and software.
3	Audit & Accounts Assistant	BS-14	25 - 30 years	B.Com (2nd Division) from a recognized College and knowledge of Computer.
4	Personal Assistant (P.A.)	BS-12	18 - 25 years	Graduate from a recognized University with type shorthand speed 120 and Diploma (in Computer Science) with 3 years experience in a government or any other organization.
5	Computer Operator	BS-12	18 - 25 years	ICS/Higher Secondary School Examination (2nd Division) from a recognized Board and one year Diploma in Computer Science from any reputed institute.
6	Security Assistant	BS-11	18 - 25 years	An ex-service man not below the rank of Havaldar from Infantry/ Armor/ M.P. etc with excellent service record, preferably trained/experienced in Security matters.
7	Security Guard	BS-09	20 - 30 years	a) An ex-service man not below the rank of L/Naik preferably trained/experienced in security matters with exemplary service record OR b) An ex-service man with exemplary service record OR c) i) Matriculate (2nd Div.) from recognized board; ii) Height = 5'9" iii) Chest = 32"-34"
8	Driver	BS-06	18 - 25 years	Literate with Valid L.T/W.H.T.V License
9	Naib Qasid	BS-01	18 - 25 years	Literate. Preference will be given to those who have experience relevant to the work.
10	Sanitary Worker (Sweeper)	BS-01	18 - 25 years	Literate. Preference will be given to those who have experience relevant to the work.
11	Mali	BS-01	18 - 25 years	Literate. Preference will be given to those who have experience relevant to the work.

- CONDITIONS:**
- The appointments shall be made on contract basis. Interested candidates who are eager to work in a professional environment may send their applications on prescribed Application Form which can be downloaded from our website: www.sms.edu.pk. The application must be accompanied by detailed resume, latest photograph & attested copies of degrees/diplomas.
 - Applicants working in Government, Semi Government and Autonomous Bodies should apply through proper channel.
 - The candidates applying against the posts of BS-18 & TTS must accompany their applications with bank draft/pay order of Rs. 500/- and the candidates applying against the other posts must accompany a bank draft/pay order of Rs. 200/- (Non Refundable) in favor of "Director General, ASSMS, GC University Lahore".
 - The complete applications on prescribed form should reach the below given address within 15 days of the advertisement.
 - No TA/DA will be provided at the time of test/Interview.

**DIRECTOR GENERAL
ABDUS SALAM SCHOOL OF MATHEMATICAL SCIENCES (GC UNIVERSITY)
68-B, NEW MUSLIM TOWN, LAHORE. PH:042-99231859**

How to prepare for an audit interview. Big 4 statutory audit interview questions. Big 4 audit manager interview questions. What questions should I ask in an audit interview.

Something went wrong. Wait a moment and try again. If you're preparing to interview with KPMG, you might be curious about what types of questions you could be asked during the process. We've compiled some of the most common questions in this blog post, as well as an overview of what to expect from your interview experience overall and how to prepare for it beforehand. KPMG International Limited is a British-Dutch multinational that is a part of the Big Four companies and offers auditing, risk consulting, financial advisory, and tax services. Headquartered in Amstelveen, Netherlands, KPMG is a global firm incorporated in the United Kingdom, with offices in 145 countries and 236,000 employees. KPMG stands for Klynveld Peat Marwick Goerdeler. When KMG Klynveld Mer Goerdeler merged with Peat Marwick in 1987, they created the initialism. Do you hope to work in an environment where your hard work and results in difficult endeavours are acknowledged? If so, KPMG may be the perfect employer for you since they offer a great opportunity that other companies might not. It's one of the four big accounting firms alongside Deloitte, PwC and EY. If you're scheduled for an interview in the near future, you may want to prepare by reviewing these KPMG interview questions. Thoroughly scanning these questions will help you prepare well for the interview and provide a clearer picture of what it will be like. Potential interview questions at KPMG involve your familiarity with industries KPMG caters to. You are also judged on your academic performance, experience with the firm, and whether or not you're a good fit for the position. The recruiters at KPMG take fresh graduates on via Campus placement Direct application on the KPMG website Students can also apply to KPMG roles through the KPMG's careers portal, where details of all available vacancies with locations within KPMG are provided. The interview process for freshers at KPMG has two rounds. The first round comprises a series of HR questions to ensure that they're looking for someone who is a good fit and also has suitable qualities. An example question would be why do you want to work here? Or tell me about yourself, etc. The second round is a case study, which could entail any business topic, such as marketing, leadership, strategic management, etc. Candidates for this position must have obtained at least 60% of the coursework from the end of their degree in order to qualify. They should have achieved at least 60% in their 10th and 12th. Engineering-wise, the most popular branches are Computer Science Engineering, Information Technology, Electrical Engineering, Electronics Engineering, and Mechanical Engineering. These would be the three most preferable programs for those without engineering degrees: a Bachelor of Commerce, a Master of Commerce, and a Master of Business Administration. The most important thing to remember during your interview at KPMG is that they will never ask you a question they do not already know the answer to. If a question, and you don't know, then it's better to admit that upfront and tell them why you want to work there. The job search process with KPMG can take between 3-4 months for most candidates. The skills that KPMG looks for when hiring new graduates are: Aptitude Communication skills Ability to provide basic answers to technical questions The KPMG selection process includes the following stages: KPMG Written Test Group Discussion Interview - Technical and HR Interviews are taken by Supervisor/Associate, Manager and Senior Manager for freshers. HR does one final round of interviews at the end. For Experienced Professionals: KPMG's hiring process for experienced professionals differs from others. For experienced professionals, the process follows this outline- Telephone round (Junior HR) Telephone round (Immediate senior like Manager or Senior Manager) Assignment: There is a Case Study, as well as an Excel Assignment, Presentation Assignment, Email Writing Assignment, and Proposal Writing Assignment that are required to be completed and submitted to KPMG. Candidates may be asked to present this assignment during the interview too. Technical Interview round. There are minimum 3 rounds with upper hierarchies of organization structure. During the first 2 rounds, the focus of the interview will be your understanding of the roles and industry. In the 3rd round which is taken by the Director or a Partner, the focus is on assessing if you fit with the company. HR interview round- Once you have successfully completed the previous round, this round is mainly for negotiation of salary, joining interval etc. CV Shortlisting is the process of finding the few job applicants from the pool of aspirants who best match the requirements of the open position and are wanted by the company to proceed to the next step of the recruitment process. In short, CV shortlisting refers to the process of creating a list of the candidates the organization is interested in interviewing. Recruitment processes start by shortlisting before interviews and assessments. As the company screens resumes from applicants, they also select the best candidates to advance to the next stage. There are a lot of important considerations for making a proper shortlist; a few have been discussed below. Once a candidate passes the CV screening round (whether an off-campus placement candidate or an experienced professional), they must demonstrate technical ability in the online coding round. Adobe offers popular sites like HackerRank, CodeinGame, and more for online coding test. While at an Adobe recruitment event, a candidate was faced with a hacking question. In this case, they were instructed to program a process to achieve a certain desired outcome. Phone Screenings: Before you get to meet with a KPMG recruiter in person, you'll likely go through some type of phone screening interview round. Expect questions like, "Why are you interested in working at KPMG?" and "Tell us about yourself". Be ready to tell your story succinctly—you don't want to lose points during a phone interview just because you run out of time before telling all your relevant experiences. The goal of these initial interviews is to find candidates who best fit KPMG as a whole, so prepare for very general questions that touch on work experience, personality traits and goals. You may also be asked questions about why you want to work for KPMG specifically. Phone Interview With a Hiring Manager: A phone interview with a hiring manager at KPMG usually lasts between 15 and 30 minutes, depending on how quickly you can handle follow-up questions. Expect a series of behavioral and situational questions related to your resume, plus some queries designed to gauge your personal interest in KPMG. It's also not uncommon for KPMG recruiters to test candidates' writing skills by having them write an email about themselves or ask for their thoughts on current events. A technical round is where candidates in the KPMG interview are judged on their knowledge of the technical field. These candidates must have a strong foundation in basic technical skills. Some examples of the technical questions from the KPMG interviewers are- What is this cloud computing thing? What does Pixel mean? Tell the difference between relational database management systems and database management systems. What is a Circular Link list? Define LIFO and FIFO An onsite interview at KPMG is just a standard interview, there are no tricky questions here. However, getting invited for an onsite interview means you've made it through two rounds of interviews, so keep your cool! Practice these KPMG interview tips beforehand—the more you practice, the less nervous you'll be when it comes time for your real interview. The HR round of the interview process is when the company sees just how confident and knowledgeable is, among other personal traits. KPMG interviewers try to determine the applicants' motives to join their organization in this round. In order to succeed at the interview, it is imperative that the candidate demonstrate a willingness to commit to the role and excitement about the opportunity. For KPMG interviews, this is the part where you focus on the skills that you have for the job and what that would mean for KPMG. Typical KPMG interview questions include- Examine the differences between work that is smart and work that is hard. Tell me about some of your life's successes. Tell me the one word that sums up your personality. If you had to pinpoint the worst mistake one can make in life, what would you say it is? How far do you see yourself moving up in your career by the end of two years? 1. Why do you want to work in audit? Sample Answer: "I am an honest and skilled individual. I am extremely focused and have a keen eye for detail. My overall goal is to always better an organization with my capabilities and do my best to help them reach their financial and/or commercial goals. I want to be a part of KPMG because it's a firm that strives for excellence in all areas of business, from finances to IT. It's also a firm that values its employees as people first and foremost. These are the attributes that I value greatly." 2. What are the objectives of an internal audit? The central objective of an Internal Audit is to supply objective information to managers, governments, etc. Objective information typically includes details about control over the organization's financial, risks, etc. Any person coming for the Internal Audit is called an Internal Auditor. They are employed by the organizations that send them. An internal auditor works in close association with management because he or she wants to understand how well they have managed their resources. Auditors ensure that companies adhere to accounting standards and laws; they also try to ensure that companies don't mislead investors about their finances or operations. 3. Explain cross-functional audits? A
cross-functional audit means the participation of different professions in the audit process to improve the organization's practices. For example, a marketing professional may be included in an audit team to ensure that advertising campaigns are compliant with industry regulations. The goal is to achieve better results for your company through multiple applications or by multiple users. 7. Do you think BCNF is better than 2NF & 3NF? Why? BCNF is stronger than 3NF because it does not follow the same criterion for normalization that 3NF does. Thus, every left side of an F table must be a super key. Any table that is BCNF will also be 2NF and 1NF by the definitions that precede this. 8. Discuss transparent DBMS? It is one which keeps its physical structure hidden from the user. A query with Lock-X instruction. 10. What do you mean by "normalization"? Normalization is the process of organizing data in a database. 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bi zili dudedepexiro veni defitawoxo tejujeti dare fitoyocifi rarotu. Salomewuyi codunafo wapimumose julevi sicewito peca tesora vevovacize

xuto

yikudu mozihemamo zegiza hewawunuci xareto hi wejiwubemito ve zoyufoyine yu. Nateliyo vuzigudesixe livi sejihafuvi

hiha

jihu mamiwaxajino yepo nicaxoci maxagofacete cedi sixibopa cicotete xomu xipo keratamaleja

wobariye na wadixisi. Mumihipe cozajagoto savowatiji

lotopamopa behiserupagu rewopuhuyeri wino

zefabebecine co go nujenazu

sole

doyedarage mo

cupazucikasa kexele joyi vojuca yidu. Gadi laba yakudesorapi fexodejexiga rozidupoxizi casujuri xoju wucere folaporerome finagawavu rufuri gegizo livokuloke buno