



ACCG340 Auditing and Assurance Services  
Semester 1 2009

Group Assignment

Due 7pm Friday 22 May 2009

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## Index

Word file File # 1000 contains:

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# 1 Introduction

You must form yourselves into assignment groups of four students. There is no restriction on a group's membership other than they must be enrolled in ACCG340 this semester, in other words Group members can be from any tutorial. The group members should assume audit team roles (Manager - Mgr, Senior - Snr, Assistant - Asst & Junior - Jnr for the purpose of allocating the work). Note that since group members will receive equal marks it makes no difference to your overall assessment what role you play.

This assignment is intended to introduce you to the more practical aspects of auditing. It requires you to read a short background to an imaginary client who has 20 branches and a head office then undertake part of the audit work relating to the clients payroll. Your work must be recorded in professional style work papers. In this instance you will be required to check on payroll records relating to one branch (Lakes Entrance) and head office only. For the purpose of this exercise we are assuming that the audit of the other branches has been carried out by another firm and that the audited figures for those other branches have been accurately consolidated into the total corporate records. This of course significantly reduces the amount of work you are required to do. Bear in mind that the Companies, individuals and values used in this exercise although plausible are all fictional; and have no basis in fact other than to say that pay rates and taxation calculations correspond to the current law.

Additionally there are excel data files:

File #	Topic
1250	Payroll summary Y/E June 09
1231	Branch payroll
1232	Admin Payroll
1280 &81	Ledger account information

To assist you in carrying out the task we also provide two Advisory files. These files are long and it is up to you as to whether you choose to print them out or simply refer to them on screen.

File #	Type	Length	Topic
1005	PDF	44 pages	AGS1048 The Special Considerations in the Audit of Small Entities (withdrawn 14 Apr 2008).
1007	Word	22 pages	Example of Audit documentation required as a model for formatting your work papers
1300	Word	29 Pages	Summary/Index of Audit standards

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## 2 Ground Rules for Audit Assignment 2009s1

1	<ul style="list-style-type: none"> <li>○ Groups must identify their assignment in the following format</li> <li>○ Subject ACCG 340 – 2009 Semester One</li> <li>○ Members student number and names. For example:             <ul style="list-style-type: none"> <li>○ 12345678 Bill Smith,</li> <li>○ 78965432 Harry Wong,</li> <li>○ 41269875 Ying Ying Tandiono</li> <li>○ 44245678 Mary Wilson.</li> </ul> </li> <li>○ The First name listed will be our contact person in the event of queries.</li> <li>○ The Assignment is to be lodged in both hard copy and electronically see point4- below</li> </ul>
2	<ul style="list-style-type: none"> <li>○ Assignments must be printed using a word processed and/or in spreadsheet format or they will not be marked. Use the spell checker. The main text is to be in 12 point size Palatino Linotype non italic type. Text must be left justified and spaced at one and a half or two lines and printed on one side of the paper <u>only</u>. Footnotes, if any, are to be in the same font in 10 point type. There must be at least 2 cm margins at the left and top of every page and not less than one centimeter at the right. Quotations etc must of course be referenced.</li> <li>○ The foot of every page of the assignment must be numbered and identified using the <u>enrolled</u> student numbers and names of the group members in the manner shown in point 1 above, This is easily achieved in 'Word' by using 'Footers' (View/Header and Footer/Switch between header and footer/insert auto text/page x of y use 10 point type size) it might for example read (340 2009s1; 12345678 Bill Smith, 78965432 Harry Wong, 241269875 Ying Ying Tandiono &amp; 44245678 Mary Wilson Page 11 of 15) Once set up this will appear with the page number automatically incremented on every page. Failure to identify the assignment properly will incur penalty marks deduction. Use your <u>enrolled</u> names do <u>not</u> use nicknames adopted socially.</li> <li>○ Each part of the assignment specifies a <u>maximum</u> answer length ( x lines or half a page</li> </ul>

	<p>etc) Adequate answers can be achieved in half to 2/3 of the nominated space, significantly longer answers will be ignored e.g. if the question specifies a 10 line answer a 20 line answer might not be marked or if it is we will only read the first 10 lines, a 30 line answer will not be marked at all - If you cannot answer within the word limit it means that you neither know the subject nor understand the question and therefore deserve to fail. Professional reports must be <u>brief accurate, relevant and focused</u>. Where necessary a report should be cross referenced to supporting detail schedules; the report itself must not be burdened with mind numbing junk. Assignments must bear the usual cover sheet and be fixed together at the top left hand corner <b>only</b>. Do <b>not</b> submit them in elaborate folders or plastic sleeves, (<u>minimum</u> penalty minus 10).</p> <p>Failure to observe these rules may result in assignments not being marked or at least in substantial loss of marks. Hand written assignments will certainly <b>not</b> be marked.</p>
3	<p>Penalties of up to 20% of available marks for the whole assignment may be deducted for:</p> <ol style="list-style-type: none"> <li>1. Irrelevant answers i.e. answers which do not relate to the topics.</li> <li>2. Incomprehensible English i.e. you must proof read and spell check your work before submitting it, Syntax <u>is</u> important! There is <b>never</b> any excuse for handing in ungrammatical misspelled rubbish.(It would be a firing offence in industry).</li> <li>3. Failure to observe the word limits.</li> <li>4. Hand written corrections – proof read your work, make any relevant corrections on file and reprint your assignment before submitting it.</li> </ol>
4	<p>Particularly rigorous marking standards will apply–</p> <ol style="list-style-type: none"> <li>1. Where an answer to a particular requirement or part of a requirement is utterly unrelated to the requirements of the assignment –there will be no marks awarded for the whole component or section even though some subsidiary part of the component though irrelevant might have been handled reasonably. This rule is intended to reduce random guessing.</li> <li>2. Poor basic bookkeeping. An auditor must be competent in all elements of accounting and bookkeeping is a core skill.</li> </ol>

4	<p><b>Hard copy</b> assignments must be <b>lodged</b> at BESS (formerly ERIC) <b>by 7pm on Friday 22/05/2009</b>.</p> <p>As scripts are received in BESS, the staff will number them sequentially in <b>Red</b> on the top right hand corner of the cover sheet as a control record.</p> <p>You should take note of the lodgement number given and add it as an additional identifier on both the covering email and the first page of the <b>Electronic copy</b> which is to be sent to "<a href="mailto:340asgmt@efs.mq.edu.au">340asgmt@efs.mq.edu.au</a>" <b>by midnight on 22/05/2009</b>. Electronic lodgments will be recorded and failure to lodge an electronic copy will disqualify the hard copy from being awarded marks.</p>															
5	<p>The last page of the hard copy version of the assignment must include a statement in the following format with the declaration, student numbers and names typed then, dated and physically signed by all partners:</p> <p>"We have contributed equally to the preparation of the AI's Emporium Pty Ltd assignment and are willing to be awarded equal marks for it."</p> <table border="1" data-bbox="327 1198 1481 1736"> <thead> <tr> <th>Student No</th> <th>Name</th> <th>Signature</th> </tr> </thead> <tbody> <tr> <td>12345678</td> <td>Bill Smith</td> <td><i>Bill Smith 21/5/09</i></td> </tr> <tr> <td>78965432</td> <td>Harry Wong</td> <td><i>Harry Wong 22/5/09</i></td> </tr> <tr> <td>41269875</td> <td>Ying Ying Tandiono</td> <td><i>Ying Y Tandiono 22/5/09</i></td> </tr> <tr> <td>44424567</td> <td>Mary Wilson</td> <td><i>Mary Wilson 22/5/09</i></td> </tr> </tbody> </table> <p>In the event that a partner is unwilling to sign such a statement then <u>all</u> partners to the assignment must individually email their assessments of the contributions to the task made by both themselves and each of their partner(s) to "<a href="mailto:340asgmt@efs.mq.edu.au">340asgmt@efs.mq.edu.au</a>". Should a student not be covered by a fully signed group declaration or individual contributions assessment no</p>	Student No	Name	Signature	12345678	Bill Smith	<i>Bill Smith 21/5/09</i>	78965432	Harry Wong	<i>Harry Wong 22/5/09</i>	41269875	Ying Ying Tandiono	<i>Ying Y Tandiono 22/5/09</i>	44424567	Mary Wilson	<i>Mary Wilson 22/5/09</i>
Student No	Name	Signature														
12345678	Bill Smith	<i>Bill Smith 21/5/09</i>														
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41269875	Ying Ying Tandiono	<i>Ying Y Tandiono 22/5/09</i>														
44424567	Mary Wilson	<i>Mary Wilson 22/5/09</i>														

	marks can be awarded to that student.
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### 3 Requirements and overall marking scheme -

Detailed marking is allocated within each overall section. Details are confidential at this stage but will be disclosed as feedback to students after the assignment has been marked. **NB You are required to check on payroll records relating to one branch (Lakes Entrance) and head office only.**

#		Word Limit	Overall Marks
1	Review documentation supplied Write Audit seniors summary/appraisal of the audit problem  Estimate times required and Allocate tasks between "staff" (group members).	Half a page	10 marks
2	Review the standard generic draft audit program supplied and note amendments required. There are two principle kinds of shortcomings (see 2-1 & 2-2 below). You will probably also note various other minor adjustments.		
2-1	The generic program contains steps that are not appropriate to this client. Identify three such steps and explain in a maximum of 5 lines each why they should be omitted or how they should be modified. (Up to 2 lines each to say what should be omitted and three lines of explanation).	5 lines/step	3 marks each (9 marks)
2-2	The generic program omits some steps that should be performed to obtain sufficient evidence to form a proper opinion. Identify three additional steps and explain in a maximum of 5 lines each why they should be added. (up to 2 lines each to say what should be added and three lines of explanation).	5 lines/step	3 marks each (9 marks)
3	Having completed steps 1 and 2 above, rewrite the audit program incorporating all changes you think necessary in the format illustrated on pages 9-11 of	2 pages	10 marks

	"Audit Documentation" file 1007.		
4	Carry out your amended audit program to the extent possible using the available data.		
4-1	Record in the work papers any deficiencies or discrepancies observed cross referencing them to the report required in step 8 below.		5 marks
4-2	Check that all payroll deductions are properly acquitted through remittance to the proper recipient in a timely manner. Record any discrepancies.		5 marks
5	Consider account balances shown in the ledger extract provided, comment specifically on any <b>five</b> wages related account balances or transactions leading to them viz a vis the actual balances or corresponding legal issues the reasonableness of the values shown and the implications of what you observe.	Up to four lines per matter	2 marks each (10 marks)
6	Summarize your views on the adequacy of payroll and staff records system as preparatory to step 8 below.	Half a page in point form	5 marks
7	Draft adjusting journal entries (AJE's) to correct demonstrable discrepancies discovered during the course of the Audit (Journal entries must be in the correct format).	Up to 3 pages	10 marks
8	Draft a report for partner review and for submission to the client's directors summarizing audit findings and making any appropriate recommendations to change /improve the clients system or reporting mechanisms.	Two and a half (2.5) Pages	25 marks
9	Ensure that the working papers conform to the principles shown in file<1355> and that the relevant Audit and or Accounting Standards have been		Penalty marks apply

	identified/ acknowledged.		
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## 4 Hints

As you should by now be well aware Auditing is a very wide reaching profession which requires the practitioner to develop a broad understanding of business and of people. This assignment requires you to assess information for yourselves rather than being directly spoon fed by your teachers. You need to read all the data supplied and think it through. Ask yourselves, what issues and principles are involved? Remember that the auditor of financial records has inter alia to verify whether records are properly maintained i.e. in accordance with the standards of accuracy and integrity anticipated under GAAP, have accounts been compiled in accordance with the accounting standards? Australian accounting standards are very close to the International standards but are not always identical. Similarly our Auditing Standards while very close in principle to international standards vary in expression and detail. To assist your thought processes we recommend that before you start the assignment proper, you first visit the Library and obtain the CPA/ ACA Financial Reporting and Auditing and Assurance Handbooks (or the websites of AASB and AUASB).

<http://www.aasb.com.au/Pronouncements/Old/Current-standards.aspx>

<http://www.auasb.gov.au/Standards-and-Guidance.aspx>

(Re)read the standards listed below relating them to the assignment materials provided as indicated in the following table. If you obtain the standards via Google but be careful that you look up the correct information. In a previous semester numbers of students (about 55% of them) lost marks by using the web to look up standards and uncritically using the .az standards. We are in Australia not South Africa! Overall the assignment involves two companies operating in both NSW and Victoria and you must, inter alia, check the Payroll tax paid/payable. No one knows it all, but **no matter what issues arise the auditor must understand where to find out what he or she needs to know.** If you do not understand any terminology used, look it up. File #1007 provides a summary of the 2008 Auditing Standards Note this summary is 28 pages long so you may prefer to use it on line. The summary is not a substitute for reading the standards but should help you to locate the appropriate material.

<b>Financial Reporting Handbook</b>	
<b>Standard</b>	<b>Paragraphs or sections</b>
AASB119 Employee benefits	
Interpretation 1019 The Superannuation Contributions Surcharge	
<b>Auditing and Assurance Handbook</b>	
Understanding Financial statement Audits	Read the lot!
ASA 220 Quality Control for Audits of Historical Information	Paras 23,25 & 45
ASA230 Audit documentation	Paras 5, 7, 9, 11 & 22
ASA260 Communication of Audit Matters with those charged with governance	Paras 5, 9, 15, 17, 22 & 25
ASA 300 Planning an Audit of a Financial Report	Paras 18, 21, 23, 27 & 30
ASA315 Understanding the entity and Its Environment and Assessing the Risks of Material Misstatement	Paras 5, 8, 10 & 26
ASA600 Using the work of another Auditor	
ASA550 Related Parties	Paras 8, 11, 13, 18, 21, 29, 30 & 33
AGS1048 The Special Considerations in the Audit of Small Entities (withdrawn 14 Apr 2008). This is provided here as a separate File # 1005.	Even though this has been withdrawn it is a useful summary for you and we strongly recommended that you read this in full.
<b>Other References</b>	
Weekly tax table PAYG withholding - NAT1005	Available free at newsagents
Fortnightly tax table (PAYG) withholding - NAT1006	Available free at newsagents

PAYG calculation formulae – NAT1004	<a href="http://www.ato.gov.au">www.ato.gov.au</a>
Tax file declaration form - NAT3092	
Payroll Tax information Office of State Revenue in Parramatta;	<a href="http://www.osr.nsw.gov.au">www.osr.nsw.gov.au</a> . The website gives extensive details of how the system works and offers online training materials as well as an online calculator
The payroll tax people published a 24 page set of seminar notes in July 2008 you can download it from their website and will find it most useful.	
Shop Employees Award Conditions and Pay scale Summary	<a href="http://www.workplace.gov.au">www.workplace.gov.au</a> to check the adequacy of pay rates and allowances

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## 5 Client Background

### Al's Emporium Pty Ltd.

Thirty years ago Alan Wilson started a men's shirt shop in Pitt Street, Sydney. As is usually the case it took several years for the business to become established and there were occasions when it seemed that it might fail, but through long hours and hard work Alan learned what had to be done to succeed in the clothing trade. Among other things he learned how to sell to women who often take a leading role in purchasing their husband's and son's clothing. This led to him offering a few ladies products (handbags belts and accessories) as "specials" at Christmas. As business developed and success seemed assured, Alan took his accountant's advice to incorporate as Al's Emporium Pty Ltd to gain the benefits of limitation on liability, perpetuity of succession, the capacity to split income with his wife so as to reduce the overall tax burden and the chance for expansion without prohibitive personal financial risk.

Subsequently he incorporated "Elaine's Fashions Pty Ltd" as a wholly owned subsidiary of Al's Emporium and with the help of Elaine, his wife, established "Elaine's Drummoyne" a ladies wear shop. Through good fortune in obtaining a popular fashion label's distribution rights this venture was a success and became the first of a chain of small boutiques. All were called Elaine's followed by the name of the suburb or town in which they were located in New South Wales and Victoria. As is commonly the case, Elaine's shops do not own the outerware, skirts, top[s and dresses etc on the racks but rather hold them on consignment from the manufacturer so the property in the goods passes twice at the point of sale. Of course they do own the other products in stock, pantyhose, lingerie and accessories. Over time some "Elaine's" branches have expanded their range to include shoes and handbags which are also purchased stock. One effect of this expansion has been the need to employ staff with an appropriate knowledge of leather goods in some cases Elaine has chosen to pay over the award rate to secure these peoples services.

Initially accounting was a "back of the envelope" affair with loose documentation but as the business grew and PC's became a business norm it became practicable and necessary to adopt more sophisticated methods. Indeed with the intention to expand interstate Alan introduced "Corporate Ledger" a semi-automated system designed to generate consolidated figures on a monthly basis. To do this the chart of accounts had to be standardised across all aspects of the

business and the accounts for each shop are indicated by adding the shops postcode as a suffix to the basic account numbers. This enables macros to be written to provide reports on individual shops performance as well as easily yielding various groupings of results according to current need expanding the group consolidated figures.

Alan has a policy of paying his staff above award wages rounding off pay rates to the nearest 50c above the hourly rate stated in the award and adding one dollar. For example where the award base rate is \$14-28/hour he pays \$15-50. On occasion he pays well above the award to obtain/retain the services of individual staff. His reasoning is that since between Al's and Elaine's there are 20 branches and that he or his wife can only be physically present in supervisory roles some of the time it is better to be generous, which preserves staff morale and reduces any temptation to steal. Additionally he only hires adults (people aged 21 years and above) because he feels that their life experience better fits them to attend to customers needs. The business does not have a formal personnel department since Alan has no faith in "human resources" systems. Either Alan or Elaine interviews all prospective employees before hiring and a personal details form is completed and signed by both the new staff member and the proprietor and placed on file. Staff payroll numbers are allocated in the format branch (postcode) number. followed by an individual number incremented in hiring sequence so that for example the second person hired at Wollongong would be '2500-02' and the fourth at Lakes entrance would be '3909-04' This numbering method was adopted to help simplify payroll reconciliation since data can then easily be sorted by branch. In the unfortunate event of a staff dismissal, Alan or Elaine considers the branch manager's recommendation then take the final decision.

On hiring the new staff members, details are recorded on a personnel file and they are required to complete a Tax File Declaration to comply with Ss 15-25 and 15-30 of Schedule 1 of the Taxation Administration Act 1953 as amended. The original of the form is sent to the ATO and the copy kept on file as is documentation of any of other authorised deduction.

Details of hours worked are maintained by branch managers and countersigned by the individual staff members. Even though it is unusual for the client to trade on a Sunday, the pay week ends each Sunday. All branch staff are hired under the Shop Employees' Award and to comply with that award payments are made every Wednesday. Branch managers email their draft payroll to Sydney on Monday morning for review and authorisation by Alan or Elaine. Approval sometimes involves phone calls to branches for clarification. On approval, the requisite funds are sent to staff personal bank accounts by EFT on Tuesday night. Hard copy of the final payroll is then mailed to



branch managers for their records and the values are posted to the centralised employee masterfile for reconciliation purposes. Sydney Office is the administrative arm of the organisation and the office staff are employed by Al's Emporium. Both Al's Emporium Pty Ltd and Elaine's Fashions Pty Ltd must remit Group tax and Superannuation contributions by the 7<sup>th</sup> of the month following earnings. Medical fund deductions if any must be remitted by the 10<sup>th</sup> working day of the month following earnings. Payroll Tax returns and payments are due by the seventh working day of the month following earnings. Al's Emporium Pty Ltd is the Designated Group Employer (DGE) for payroll tax purposes.

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## 6 Generic Draft Audit program

To be amended to suit client as appropriate

Standard generic draft payroll program. – Audit senior to review and amend as appropriate for the client then seek Audit Partner/Managers approval prior to commencement of the audit		
<p><b>Objective;</b> To satisfy ourselves that the clients system results in the accurate generation of salary and wage payments and correctly accumulates such payroll data for annual earnings statement purposes and for reliable comparisons between budgeted and actual cost</p> <p>Clearly we must be satisfied as to the credibility of the accounting records and must ascertain the reasonableness of the account balances and the consistent application of appropriate expense classifications. More specifically we must see that:</p> <ul style="list-style-type: none"> <li>○ Recorded transactions and events have actually occurred and pertain to the entity i.e. that employees exist on the master file and that hours worked and payment are authorised</li> <li>○ All transactions and events that should have been recorded have been correctly determined and accurately recorded.</li> <li>○ Correct net payments have been made to employees and that all legitimate deductions from wages have been properly acquitted e.g. PAYG, superannuation etc have been remitted intact and on time.</li> <li>○ Transactions and events are recorded in the correct accounts (analysis) and in the correct period (cut off).</li> <li>○ State imposts (Payroll taxes) have been correctly handled and accrued.</li> <li>○ Workers compensation wages declaration data is readily available.</li> <li>○ Individual staff earnings records are properly maintained showing details of earnings and authorized deductions thus enabling I earnings statements to be generated as required.</li> </ul>		
	Task	Staff/Hrs
1-1	Study Clients operations Using Internal Control Questionnaires (ICQs), Observation and Interviews.- check documentation in audit files and where appropriate correct same.	Snr/4
1-2	Consider results of 1-1 and revise this audit programme accordingly.  Allocate staff and budgeted hours for completion of the work	Snr/2

1-3	Review steps 1-1 & 1-2 order amendments or approve as appropriate	Mgr/1.5
2-1	Select a sample of (4) Staff members from the current years payroll and verify their legitimacy from personnel files approved by proprietor or senior executive.	Asst/1.5
2-2	Select a sample of weekly time sheet records; <ul style="list-style-type: none"> <li>○ Check approvals for hours worked</li> <li>○ follow through to the payroll records</li> </ul>	Jnr/1
3-1	Ensure that total of hours worked per time sheets for the sample period has been reconciled with total hours worked per payroll records and satisfactory explanations obtained for any discrepancy.	Asst/1
4-1	Sample hourly rates of pay for employees working under an award. Review the award to ensure that correct penalty rates have been paid for any non standard hours worked (overtime, public holidays etc).	Jnr/2
4-2	Check that salaried employees are paid in accordance with their hiring agreements.	Asst 1
5-1	Ensure that account's staff who formally prepare wages at Head Office have nothing to do with <ul style="list-style-type: none"> <li>○ Engagement of Staff</li> <li>○ Rate authorization</li> <li>○ Time recording</li> <li>○ Payroll distribution</li> </ul> And that their duties are rotated from time to time.	Asst/1
5-2	Ensure that any computer programs in use have been thoroughly tested for accuracy of computation and that no alterations in the program have been made since that review.- Sight change request approval record records and use file comparison software.	Snr/2
5-3	Ensure that the client uses a standardized chart of accounts so that payroll entries are uniform in nature from period to period. Ensure that the computer program performing postings is complete, corresponds with the ledger codes, and has been independently tested.	
5-2	Ensure that: <ul style="list-style-type: none"> <li>○ Wages and salaries sheets are authorized (signed as approved) before payment is made</li> </ul>	

	<ul style="list-style-type: none"> <li>o Any unclaimed wages are promptly rebanked intact.</li> </ul>	
6-1	Verify employment status of those on the payroll interalia checking pay rates and allowances paid from signed/approved personnel records and award provisions together with staff member authorization of voluntary deductions e.g. superannuation, medical funds, union fees etc.	
6-2	In the case of a client with departmental or branch operations check a sample of actual payroll totals against departmental or branch managers estimates. Investigate any significant variances and report to senior management.	
6-3	Check payroll tax calculations for the year to verify total payments made an any accrued charges in respect of the states of NSW & Vic and for the two companies.	Asst /2
7-1	Check PAYG tax deducted and remitted.	Asst /1
7-2	Check that Payroll taxes are properly acquitted see 8-1 to 8-3 below.	
7-2	Test sample of postings to the Ledger.	
7-3	In the event that discrepancies are revealed by above procedures follow through any adjustments required to payroll and or in the records.	Asst or Snr/2
8-1	Verify the accuracy of the compilation of payroll tax returns taking particular note of the requirements of part5 - S67 of the Act and pro-rating exemptions.	Snr
8-2	Verify the overall provisions for the payment of Payroll Tax and their allocation between the states.	Snr 2
8-3	Verify allocation of Payroll Tax between group member companies.	Snr 2
9-1	Write a review report for submission to both the Audit Manager and to Client management. This report is to state your opinion as to the adequacy of payroll procedures and include any suggestions for improvements from a systems and control perspective.	Snr/

9-2	As an Appendix to the report (9-1) provide details of any error or discrepancy types noted with recommendations for appropriate adjustments ( action and journal entries) (AUS810).	Snr/2
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## 7 Staff records - Personal details

Als Emporium and subsidiaries		Staff Personal details	
Company	Staff number	3909-08	
	Als Emporium	Elaines Fashions	
<b>Personal Details</b>			
Family name	JOHNSON		
Given Name(s)	Richard James		
DOB	23/01/1978	Sex	M ...V.... F.....
Address	Number and 27 Gough Street street		
	Town/Suburb	Lakes Entrance	
	Postcode	3909	
Telephone	Home	4237 1370	Mobile 0415 288 988
	Experience/Qualifications		
Tax File Number TFN	781 113 474		
Any medical issues(allergies etc)?	Nil		
Other information			
Next of Kin	Name	Mary Johnson	Relationship Wife
	Telephone	Home 4237 1370	Home 4237 1370

<b>Emergency Contact</b>	<b>Name</b>	Mary Johnson	<b>Relationship</b>	
	<b>Telephone</b>	<b>Home</b>	4237 1370	<b>Mobile</b>
51lunwen.org				
The above information is <i>Richard Johnson</i>			<b>Date</b>	12/10/2006
correct - Staff signature				
51lunwen.org				
<b>Hiring Approval</b>	<b>Commencement Date</b>		12/10/2006	
<b>Position offered</b>	<b>Sales</b>	<b>Base salary</b>		<b>Award rates</b>
<b>Duties:</b>	<b>Sales</b>		<b>Branch</b>	Lakes Entrance
<b>Proprietors signature</b>	<i>Alan Wilson</i>		<b>Date</b>	12/10/2006
51lunwen.org				

This information is confidential and will not be revealed to third parties without either the staff members consent or legal compulsion.

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Als Emporium and subsidiaries		Staff Personal details	
Company	Staff number	2000-01	
	<u>Als Emporium</u>	Elaines Fashions	
<b>Personal Details</b>			
Family name	Wilson		
Given Name(s)	Alan		
DOB	23/01/1947	Sex	M ...v.... F.....
Address	Number and 35 Crestwood Drive street		
	Town/Suburb	Turramurra	
	Postcode	2085	
Telephone	Home	9417 3278	Mobile 0414 987 987
	Experience/Qualifications		
	B Bus- UTS		
Tax File Number TFN	081 513 464		
Any medical issues(allergies etc)?	Nil		
Other information			
Next of Kin	Name	Elaine Wilson	Relationship Wife
	Telephone	Home 9417 3278	Mobile 0429 66711766
Emergency Contact	Name	Elaine Wilson	Relationship Wife
	Telephone	Home 9417 3278	Mobile 0429 66711766



The above information is <b>Alan Wilson</b> correct - Staff signature				Date	12/05/2002
<b>Hiring Approval</b>		Commencement Date	12/05/2002		
Position offered	Proprietor	Base salary	\$75000 P.A.		
Duties:	Proprietor	Branch	Head Office		
Proprietors signature	<b>Alan Wilson</b>	Date	12/05/2002		

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Als Emporium and subsidiaries		Staff Personal details	
		Staff number	3909-11
Company	<u>Als Emporium</u>	Elaines Fashions	
<b>Personal Details</b>			
Family name	JOHNSON		
Given Name(s)	Mary		
DOB	01/04/1979	Sex	M ..... F...V.....
Address	Number and 27 Gough Street street		
	Town/Suburb	Lakes Entrance	
	Postcode	3909	
Telephone	Home	4 237 1370	Mobile
Experience/Qualifications	Window Dresser Holds St Johns Ambulance 1 <sup>st</sup> Aid Certificate		
Tax File Number TFN	136 115 374		
Any medical issues (allergies etc)?			
Other information			
Next of Kin	Name	Richard James Johnson	Relationship Husband
	Telephone	Home 4237 1370	Mobile 0429 132768
Emergency Contact	Name	Richard James Johnson	Relationship
	Telephone	Home 4237 1370	Mobile 0429 132768

The above information is <i>Mary Johnson</i> correct - Staff signature				Date	12/08/2005
<b>Hiring Approval</b>		Commencement Date		12/08/2007	
Position offered	Sales/Window Dresser & First Aid officer	Base Salary	Award rates		
Duties:	Sales/Window Dresser	Branch	Lakes Entrance		
Proprietors signature	<i>Alan Wilson</i>	Date	12/08/2005		

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Als Emporium and subsidiaries		Staff Personal details	
		Staff number	2000-11
Company	<u>Als</u> <u>Emporium</u>	Elaines Fashions	
<b>Personal Details</b>			
Family name	Wilson		
Given Name(s)	Elaine		
DOB	01/04/1949	Sex	M ..... F... <b>V</b> .....
Address	Number and 35 Crestwood Drive street		
	Town/Suburb Turramurra		
	Postcode		
Telephone	Home	9417 3278	Mobile
Experience/Qualifications	Window Dresser - B.A.		
Tax File Number TFN	136 115 374		
Any medical issues(allergies etc)?			
Other information			
Next of Kin	Name	Alan Wilson	Relationship Husband
	Telephone	Home 9417 3278	Mobile 0414 987 987
Emergency Contact	Name	Alan Wilson	Relationship Husband
	Telephone	Home 9417 3278	Mobile 0414 987 987

The above information is <i>Elaine Wilson</i> correct - Staff signature				Date	12/08/2002
<b>Hiring Approval</b>					
		Commencement Date	12/08/2002		
Position offered	Proprietor	Base Salary	\$75000 P.A.		
Duties:	Proprietor	Branch	Head Office		
Proprietors signature	<i>Alan Wilson</i>	Date	12/08/2002		

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Als Emporium and subsidiaries		Staff Personal details	
	<b>Staff number</b>	3909-01	
<b>Company</b>	<u>Als Emporium</u>	Elaines Fashions	
<b>Personal Details</b>			
<b>Family name</b>	King		
<b>Given Name(s)</b>	Bernard		
<b>DOB</b>	01/05/1958	<b>Sex</b>	M ...v.... F.....
<b>Address</b>	Number and 7/22 Main Road street		
	<b>Town/Suburb</b>	Lakes Entrance	
	<b>Postcode</b>	3909	
<b>Telephone</b>	<b>Home</b>	4237 2199	<b>Mobile</b>
<b>Experience/Qualifications</b>	Extensive men's and women's wear sales and sales and management of retails outlets		
<b>Tax File Number TFN</b>	046 312 991		
<b>Any medical issues(allergies etc)?</b>			
<b>Other information</b>			
<b>Next of Kin</b>	<b>Name</b>	Rhonda King	<b>Relationship</b> De Facto
<b>Telephone</b>	<b>Home</b>	4237 2199	<b>Home</b> 4237 2199
<b>Emergency Contact</b>	<b>Name</b>	Rhonda King	<b>Relationship</b>
<b>Telephone</b>	<b>Home</b>	4237 2199	<b>Mobile</b>

The above information is *Bernard King* Date 12/07/2005  
 correct - Staff signature

Bonus paid on ½ yearly branch Profit –

Subject to A Wilson approval

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**Hiring Approval**

**Commencement Date** 12/07/2005

**Position offered** Manager **Base Salary** Award rates

**Duties:** Manager Branch Lakes Entrance

**Proprietors signature** *Alan Wilson* Date 12/07/2005

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Als Emporium and subsidiaries		Staff Personal details	
		Staff number	3909-16
Company	<u>Als Emporium</u>	Elaines Fashions	
Personal Details	51lunwen.org		
Family name	King		
Given Name(s)	John		
DOB	01/05/1984	Sex	M ...V.... F.....
Address	Number and street	7/22 Main Road	
	Town/Suburb	Lakes Entrance	
	Postcode	3909	Postcode
Telephone	Home	4237 2199	Mobile Home
Experience/Qualifications			
Tax File Number TFN	846 352 891		
Any medical issues(allergies etc)?			
Other information			
Next of Kin	Name	Rhonda King	Relationship
	Relationship	Mother	
Telephone	Home	4237 2199	Home
Emergency Contact	Name	Rhonda King	Relationship
	Relationship	Mother	
Telephone	Home	4237 2199	Mobile
The above information is <i>John King</i>		Date	12/07/2008



correct - Staff signature		
<b>Hiring Approval</b>	<b>Commencement Date</b> 22/07/2008	
<b>Position offered</b>	Salesperson	<b>Base salary</b> Award rates
<b>Duties:</b>	Salesperson	<b>Branch</b> Lakes Entrance
<b>Proprietors signature</b>	<i>Alan Wilson</i>	<b>Date</b> 22/07/2008

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Als Emporium and subsidiaries		Staff Personal details	
	Staff number	2000-08	
Company	<u>Als Emporium</u>	Elaines Fashions	
<b>Personal Details</b>			
Family name	White		
Given Name(s)	Bob		
DOB	01/05/1952	Sex	M ...v.... F.....
Address	Number	and	127 St Johns Avenue street
	Town/Suburb	Gordon	
	Postcode	2072	
Telephone	Home	9418 7844	Mobile 0400 104 598
Experience/Qualifications	B.Com.CPA		
Tax File Number TFN	146 385 851		
Any medical issues(allergies etc)?			
Other information			
Next of Kin	Name	Rhonda White	Relationship Wife
Telephone	Home	9418 7844	Mobile
Emergency Contact	Name	Rhonda White	Relationship Wife
Telephone	Home	9418 7844	Mobile

The above information is *bobWhite*

Date 12/02/2004

correct - Staff signature

**Hiring Approval**

**Commencement Date** 12/02/2004

**Position offered**

Accountant

**Base salary**

\$58,500 P.A.

**Duties:**

Accountant

**Branch**

Head Office

**Proprietors signature**

*Alan Wilson*

**Date**

12/02/2004

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Als Emporium and subsidiaries		Staff Personal details	
		Staff number	2047-75
Company	<u>Als</u> <u>Emporium</u>	Elaines Fashions	
<b>Personal Details</b>			
Family name	Huang		
Given Name(s)	Rudolph		
DOB	01/07/1992	Sex	M ...v.... F.....
Address	Number and 365/478 street King Georges Road		
	Town/Suburb	Kingston	
	Postcode	2122	
Telephone	Home	9811 2089	Mobile 0404 283 854
	Experience/Qualifications		
Tax File Number TFN	852 286 841		
Any medical issues(allergies etc)?			
Other information	51lunwen.org		
Next of Kin	Name	Rosa Huang	Relationship Mother
	Telephone	Home 9811 2089	Mobile
Emergency Contact	Name	Rosa Huang	Relationship Mother
	Telephone	Home 9811 2089	Mobile

The above information is <i>Rudi Huang</i> correct - Staff signature		Date	12/10/2008
<b>Hiring Approval</b>	Commencement Date		12/10/2008
Position offered	Salesperson	Base Salary	Award rates
	Salesperson	Branch	Drummoyne
Proprietors signature	<i>Alan Wilson</i>	Date	12/10/2008

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Als Emporium and subsidiaries		Staff Personal details	
		Staff number	2000-16
Company	<u>Als</u> <u>Emporium</u>	Elaines Fashions	
<b>Personal Details</b>			
Family name	Thompson		
Given Name(s)	Mary		
DOB	01/09/1980	Sex	M ..... F... <input checked="" type="checkbox"/> .....
Address	Number and 27 Palace Street street		
	Town/Suburb	Kings Cross	
	Postcode	2006	
Telephone	Home	9230 5230	Mobile
Experience/Qualifications			
Tax File Number TFN	545 352 711		
Any medical issues(allergies etc)?			
Other information			
Next of Kin	Name	Fiona Hepburn	Relationship
	Relationship	Flat Mate	
Telephone	Home	9230 5230	Mobile
	Mobile	0405 288 852	
Emergency Contact	Name	Fiona Hepburn	Relationship
	Relationship	Flat Mate	
Telephone	Home	9230 5230	Mobile
	Mobile	0405 288	

				852
The above information is <i>Mary Thompson</i>			Date	13/07/2007
correct - Staff signature				
<b>Hiring Approval</b>				
		Commencement Date	13/07/2007	
Position offered	H/O Office Asst	Base Salary	\$49,750	P.A. + Leave loading
Duties:	Office Asst	Branch	Head Office	
Proprietors signature	<i>Alan Wilson</i>	Date	13/07/2007	

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Als Emporium and subsidiaries		Staff Personal details	
		Staff number	390912
Company	<u>Als Emporium</u>	Elaines Fashions	
<b>Personal Details</b>			
Family name	Harris		
Given Name(s)	Katrina		
DOB	01/05/1968	Sex	M ..... F... <b>V</b> .....
Address	Number and 125 Cooperbrook Road street		
	Town/Suburb Cooperbrook		
	Postcode 3912		
Telephone(s)	Home	4235 5825	Mobile
Experience/Qualifications	Extensive men's and women's wear sales and purchasing		
Tax File Number TFN	127 412 874		
Any medical issues(allergies etc)?			
Other information			
Next of Kin	Name	Fred Harris	Relationship Husband
Telephone	Home	4235 5825	Mobile 0408 258 258
Emergency Contact	Name	Fred Harris	Relationship Husband
Telephone	Home	4235 5825	Mobile 0408 258 258



The above information is <i>Katriona Harrison</i> correct - Staff signature				Date	12/08/2007
<b>Other Deductions</b>		Union dues to be deducted @\$4 per week Additional Voluntary Tax Contribution @ \$10 per week			
<b>Hiring Approval</b>		<b>Commencement Date</b>		12/08/2007	
<b>Position offered</b>		Assistant Manager	<b>Base salary</b>		Award rates
<b>Duties:</b>		Sales and Purchasing		Branch	Lakes Entrance
<b>Proprietors signature</b>		<i>Alan Wilson</i>		<b>Date</b>	12/08/2007

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Als Emporium and subsidiaries		Staff Personal details	
		Staff number	212056
Company	<u>Als Emporium</u>	Elaines Fashions	
<b>Personal Details</b>			
Family name	Harrison		
Given Name(s)	Rita		
DOB	01/05/1985	Sex	M ..... F...v.....
Address	Number and 5/77 Crane Road street		
	Town/Suburb	Castle Hill	
	Postcode	2154	
Telephone	Home	9859 4988	Mobile 0405 288 963
	Experience/Qualifications		
Tax File Number TFN	136 589 923		
Any medical issues(allergies etc)?			
Other information			
Next of Kin	Name	Joseph Chow	Relationship Defacto
	Telephone	Home 9859 4988	Mobile 0400 866 129
Emergency Contact	Name	Joseph Chow	Relationship Defacto
	Telephone	Home 9859 4988	Mobile 0400 866 129

The above information is <i>Rita Harris</i> correct - Staff signature				Date	12/08/2009
<b>Hiring Approval</b>					
Commencement Date		12/08/2008			
Position offered	Assistant Manager	BaseSalary	Award Rates		
Duties:	Assistant Manager	Branch	Pennant Hills		
Proprietors signature	<i>Alan Wilson</i>	Date	12/08/2009		

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## 8 Time Sheets

Name	Period/ W/E	Start	Finish
Bernard King	28/6/09		
	:Monday	0900	1730
<b>Staff #</b>	:Tuesday		
3909-01	:Wednesday	0900	1730
	:Thursday	0900	1730
	:Friday	0900	1730
	:Saturday	0900	1730
	:Sunday		
I certify that I worked the above listed Hours	<i>Bernard King</i>	Confirmed Manager	<i>Bernard King</i>

Name	Period;W/E	Start	Finish
Mary Johnson	28/6/09		
	:Monday	0830	1700
<b>Staff #</b>	:Tuesday	0830	1700
3909-11	:Wednesday	0830	1700
	:Thursday	0830	1700
	:Friday	0830	1700
	:Saturday		
	:Sunday		

I certify that I worked the above listed Hours	<i>Mary Johnson</i>	Confirmed Manager	<i>Bernard King</i>
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Name	Period/W/E	Start	Finish
Henry Lee	28/6/09		
	:Monday		
<b>Staff #</b>	:Tuesday	1130	2000
	:Wednesday	0830	1700
	:Thursday	0830	1700
	:Friday	0830	1700
	:Saturday	0830	1700
	:Sunday		
I certify that I worked the above listed Hours	<i>Henry Lee</i>	Confirmed Manager	<i>Bernard King</i>

Name	Period/W/E	Start	Finish
Rudolph Huang	28/6/09		
	:Monday		
<b>Staff #</b>	:Tuesday	0830	1900
2047-15	:Wednesday	0830	1700
	:Thursday	0830	1600
	:Friday	0830	1700

	:Saturday	0830	1600
	:Sunday		
I certify that I worked the above listed Hours	<b>Rudolph Huang</b>	Confirmed Manager	<b>Fred Watson</b>

Name	Period/W/E	Start	Finish
Richard Johnson	28/6/09		
	:Monday		
<b>Staff #</b>	:Tuesday	1130	2000
3909-08	:Wednesday	0830	1700
	:Thursday	0830	1700
	:Friday	0830	1700
	:Saturday	0830	1700
	:Sunday		
I certify that I worked the above listed Hours	<b>Richard Johnson</b>	Confirmed Manager	<b>Bernard King</b>

Name	Period/W/E	Start	Finish
Rita Harrison	28/6/09		
	:Monday	0830	1700
<b>Staff #</b>	:Tuesday	0830	1700
2120-56	:Wednesday	0830	1700
	:Thursday		

	:Friday	0830	1700
	:Saturday	0830	1700
	:Sunday		
I certify that I worked the above listed Hours	<i>Rita Harris</i>	Confirmed Manager	<i>Susan Jones</i>

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Name	Period/W/E	Start	Finish
Katrina Harris	28/6/09		
	:Monday	1100	1730
<b>Staff #</b>	:Tuesday	0900	1730
3909-12	:Wednesday	0900	1730
	:Thursday	0900	1730
	:Friday	0900	1730
	:Saturday		
	:Sunday		
I certify that I worked the above listed Hours	<i>Kate Harrison</i>	Confirmed Manager	<i>Bernard King</i>

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