

## **CASE STUDY 3.** MANIPULATION OF ACCOUNTING RECORDS

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### **COMPANY BACKGROUND**

Chilean subsidiary of a Canadian parent imports specialized industrial machinery, with annual revenues of \$110 million.

### **FINDINGS**

Internal Audit discovered a reimbursement to the local CEO for the amount of \$45,456, arising from the return of a vehicle which he had acquired from the Company on October 31, 2012, via a deduction from payroll. On October 31, 2012, the vehicle, which was the property of the Company, was sold to the CEO at a price of \$38,781. (The CEO had the option to acquire the vehicle at a pre-determined price).

The CEO returned the vehicle and sold it to the Company in November 2012 at the higher price of \$45,456. A check for this amount was issued by the Company to the CEO on the same day (November 11, 2012).

Upon the review of the supporting documentation, it was revealed that the accounting entry of November 11, 2012 was made in December 2012. The journal entry for the check was booked in the SAP system on December 16, 2012 and the CEO signed as having received the check on December 23, 2012. This was the only check dated in the month of November in this period. All prior and subsequent checks were dated in December. The check was issued in December but booked to the accounting system with a November date. The date on the check was deliberately manipulated so as to give the impression that the vehicle was reacquired by the Company on November 11, 2012, when in fact this took place a month later.

During the time that the vehicle was the property of the CEO, it was involved in an accident and it was resold to the Company in a damaged state. This apparently was the reason that the local Chilean CEO did not want to retain the ownership of the vehicle.

Internal Audit had also observed that the check was prepared by an employee who worked in the Accounting Department. Corporate Policy requires that Treasury was solely responsible for the custody and emission of all checks, a breach of which occurred in this case. Segregation of duties was not applied in the emission of the check and the date and the accounting records were deliberately altered.

# Internal Audit Case Study Examples

**Sabine Zange**



## **Internal Audit Case Study Examples:**

**Case Studies in Internal Auditing** Victor Z. Brink, Mortimer Dittenhofer, 1994-01-01 *Internal Audit* David Coderre, 2009-01-12 Internal Audit Efficiency Through Automation teaches state of the art computer aided audit techniques with practical guidelines on how to get much needed data overcome organizational roadblocks build data analysis skills as well as address Continuous Auditing issues Chapter 1 CAATTs History Chapter 2 Audit Technology Chapter 3 Continuous Auditing Chapter 4 CAATTs Benefits and Opportunities Chapter 5 CAATTs for Broader Scoped Audits Chapter 6 Data Access and Testing Chapter 7 Developing CAATT Capabilities Chapter 8 Challenges for Audit **A Guide to Effective Internal Management System Audits** Andrew Nichols, 2014-06-26 A Guide to Effective Internal Management System Audits provides a model for the management and implementation of internal audits that moves beyond simple compliance to ISO requirements and turns the internal audit into a transformational tool that the organization can use to assist with the management of risk and implement improvements to management systems **Cutting Edge Internal Auditing** Jeffrey Ridley, 2008-04-30 Cutting Edge Internal Auditing provides guidance and knowledge for every internal auditor encouraging each to pioneer new ground in the development of their professional practices in all risk management control and governance processes Serving as an excellent reference guide that develops a pattern of internal auditing now and for the future this book explores the concept of cutting edge internal auditing as an imaginative adventure demonstrating how this has influenced and will continue to influence the development of professionalism in internal auditing Built on the foundations of Jeffrey Ridley s extensive internal auditing experience across the public and private sectors the author uses his articles and research to explore and develop the motivations goals and categories of innovation in internal auditing today It develops and brings up to date an imaginative internal auditing model created and used by the author in the early 1980s drawing on research and guidance by The Institute of Internal Auditors Inc its Research Foundation and the Institute of Internal Auditors UK and Ireland Each chapter stands alone by focusing on an individual internal auditing theme considered from both the perspective of internal auditing and its customers to suggest an appropriate vision as a goal for every internal audit activity Each chapter also includes self assessment questions to challenge the readers understanding of its messages Companion website contains some of the author s training slides and seventy case studies many written by leading internal audit practitioners this book creates a vision for future cutting edge internal auditing Creative and Innovative Auditing Jeffrey Ridley, 2017-12-01 Bringing creativity and innovation into all professions and types of auditing today this book meets the needs of auditing practices in the future Recent criticisms of auditing practices by financial regulators the traditional expectation gaps between auditors and auditees and the continuing advances in technology make it even more important today to motivate creativity and innovation in the professions of auditors be they internal external quality environmental social clinical and so on In Creative and Innovative Auditing Jeffrey Ridley studies all auditing practices not just internal

auditing using an innovation model he has developed through research which is applicable to all auditing organisations and professions He shows how motivating innovation in auditing practices will address the needs of today and tomorrow s auditing of governance risk management and control      **Audit guide auditing and investigating the internal control of government purchase card programs.** ,      Enterprise Risk Management in Europe Marco Maffei,2021-05-04 Enterprise Risk Management in Europe advances understanding of ERM in Europe providing a novel and unique set of perspectives on the ongoing dynamics between ERM and corporate processes This is an essential guide for researchers practitioners and policy makers both in and beyond European borders      **The Effectiveness of Internal Audit in Central Government** Great Britain. National Audit Office,2012 This report examines the effectiveness of internal audit in central government covering both main departments and their associated arm s length bodies Government is not getting the most out of the 70 million it spends on internal audit because the service does not always focus on the right issues and it is often not of sufficient quality to be useful in decision making 84 per cent of respondents to an NAO consultation considered internal audit added some or substantial value to their organisation but had concerns over the current depth of insight relevance and underlying execution of internal audit work Many key stakeholders believe that internal audit work is not sufficiently tailored to be relevant to the different issues facing individual organisations Treasury guidance on what internal audit should deliver is not sufficiently specific and there is little consistency in the application of standards Variations in quality and coverage mean that the NAO often cannot take assurance from internal audit work There are specific areas where internal audit could be more effective the usefulness and relevance of reports the expertise of staff including expertise on IT based information systems the identification of efficiencies in the organisation and the ability to offer advice to senior management HM Treasury s Internal Audit Transformation Programme is a partial solution to the issues identified by the NAO but needs more detail on what should be expected of an effective internal audit service Nor does the Treasury have an accurate view on the costs of internal audit in government      **Corporate Fraud Handbook** Joseph T. Wells,2007-04-20 Learn how to spot the red flags of fraud how to comply with recent regulations including Sarbanes Oxley and how to develop and implement effective preventative measures Emphasizing that it is much more cost effective to prevent fraud than to punish it Corporate Fraud Handbook Prevention and Detection Second Edition gives you practical insight into fraud schemes used by employees owners managers and executives to defraud their customers This new edition also gives you access to all new statistics from the ACFE 2006 Report to the Nation as well as new cases      The Age-friendly Lens Christie M. Gardiner,Eileen O'Brien Webb,2022-08-05 This book engages with the concept of age friendly environments adopting multi perspectivity to demonstrate how age friendly environments can contribute to shifting how we think feel and act toward issues of age and ageing and operate as a vehicle to improve understandings of ageism Drawing from traditionally distinct fields the text demonstrates theoretical and applied dimensions of the age friendly global agenda with several chapters discussing topics

that have to date been underrepresented in age friendly scholarship including education health and justice systems The case studies encourage critical engagement with the issue of ageism in age friendly scholarship It presents a clear understanding of the inequalities challenges and opportunities of ageing and of the ways international regional national and sub national commitments in health development and human rights and are further impacted by ageing through designing implementing monitoring and evaluating policies and programmes The essays utilise a critical and interdisciplinary dialogue to enhance discussion of the age friendly environment agenda through the inclusion of age friendly perspectives in addition to its processes and destinations in an ageing society The book serves as a catalyst to stimulate research policy and public interest in the physical social and regulatory environments in which we age and the consequent impact upon health and well being It will be of interest to professors graduate students and undergraduate students in policy sociology health planning and gerontology It is also recommended reading for policy makers politicians think tanks and lobbyists who are concerned with age all age inclusiveness

The Future of Post-Human Accounting Peter Baofu, 2014-06-01 Is the invention of accounting so useful that as Charlie Munger once said you have to know accounting It s the language of practical business life It was a very useful thing to deliver to civilization I ve heard it came to civilization through Venice which of course was once the great commercial power in the Mediterranean WOO 2013 This positive view on accounting can be contrasted with an opposing view by Paul Browne that the recent accounting scandals have brought a new level of attention to the accounting profession as gatekeepers and custodians of social interest DUM 2013 Contrary to these opposing views and other ones as will be discussed in the book accounting in relation to addition and subtraction are neither possible or impossible nor desirable or undesirable to the extent that the respective ideologues on different sides would like us to believe Of course this reexamination of different opposing views on accounting does not mean that the study of addition and subtraction is useless or that those fields related to accounting like bookkeeping auditing forensics info management finance philosophy of accounting accounting ethics lean accounting mental accounting environmental audit creative accounting carbon accounting social accounting and so on are unimportant WK 2013 In fact neither of these extreme views is plausible Rather this book offers an alternative better way to understand the future of accounting in regard to the dialectic relationship between addition and subtraction while learning from different approaches in the literature but without favoring any one of them nor integrating them since they are not necessarily compatible with each other More specifically this book offers a new theory that is the double sided theory of accounting to go beyond the existing approaches in a novel way and is organized in four chapters This seminal project will fundamentally change the way that we think about accounting in relation to addition and subtraction from the combined perspectives of the mind nature society and culture with enormous implications for the human future and what I originally called its post human fate

The Internal Auditor ,1983

**A Survey of University**

**Business and Economic Research Reports** Stella Traweek, 1961

**Implementing Enterprise Risk Management** John

R. S. Fraser, Betty Simkins, Kristina Narvaez, 2014-10-09 Overcome ERM implementation challenges by taking cues from leading global organizations Implementing Enterprise Risk Management is a practical guide to establishing an effective ERM system by applying best practices at a granular level Case studies of leading organizations including Mars Statoil LEGO British Columbia Lottery Corporation and Astro illustrate the real world implementation of ERM on a macro level while also addressing how ERM informs the response to specific incidents Readers will learn how top companies are effectively constructing ERM systems to positively drive financial growth and manage operational and outside risk factors By addressing the challenges of adopting ERM in large organizations with different functioning silos and well established processes this guide provides expert insight into fitting the new framework into cultures resistant to change Enterprise risk management covers accidental losses as well as financial strategic operational and other risks Recent economic and financial market volatility has fueled a heightened interest in ERM and regulators and investors have begun to scrutinize companies risk management policies and procedures Implementing Enterprise Risk Management provides clear demonstrative instruction on establishing a strong effective system Readers will learn to Put the right people in the right places to build a strong ERM framework Establish an ERM system in the face of cultural logistical and historical challenges Create a common language and reporting system for communicating key risk indicators Create a risk aware culture without discouraging beneficial risk taking behaviors ERM is a complex endeavor requiring expert planning organization and leadership with the goal of steering a company s activities in a direction that minimizes the effects of risk on financial value and performance Corporate boards are increasingly required to review and report on the adequacy of ERM in the organizations they administer and Implementing Enterprise Risk Management offers operative guidance for creating a program that will pass muster

**Compliance Auditing: Principles and Practice** Cybellium, 2024-10-26 Designed for professionals students and enthusiasts alike our comprehensive books empower you to stay ahead in a rapidly evolving digital world Expert Insights Our books provide deep actionable insights that bridge the gap between theory and practical application Up to Date Content Stay current with the latest advancements trends and best practices in IT AI Cybersecurity Business Economics and Science Each guide is regularly updated to reflect the newest developments and challenges Comprehensive Coverage Whether you re a beginner or an advanced learner Cybellium books cover a wide range of topics from foundational principles to specialized knowledge tailored to your level of expertise Become part of a global network of learners and professionals who trust Cybellium to guide their educational journey [www.cybellium.com](http://www.cybellium.com) **Effective Operations and Performance**

**Management** Bloomsbury Publishing, 2010-10-01 Effective Operations and Performance Management is a multi author volume written by practitioners and academics in their respective fields of expertise including Andrew Mayo Subir Chowdhur Andrew Cox and Leslie L Kossoff providing coverage in all aspects of operations and performance within a company The book addresses measuring and managing operational issues providing you with a solid platform from which to develop strategies

and grow your business It includes over 30 chapters covering the management of operations and performance It offers you a rich vein of thought leadership and best practice and practical step by step guides on methods to improve operational robustness and measure performance There are a range of Checklists including Performing a Skills Gap Analysis The Triple Bottom Line Using and Understanding Financial Ratios for Analysis Applying Stress Testing to Business Continuity Management plus much more

**Crossover of Audit and Evaluation Practices** Maria Barrados,Jeremy Lonsdale,2020-02-24 Crossover of Audit and Evaluation Practices brings together academic analysis with insights from practitioners to discuss the potential for collaboration in audit and evaluation practices between three professional disciplines Clearly written and thoughtfully organized this volume is structured in three parts to deal with theory practice issues and how the practices have worked together Part One provides definitions of performance audit internal audit and program evaluation Part Two addresses several challenges that professionals face in applying these standards and principles Part Three contains examples of organizational collaboration between the practices how they have worked together and the lessons that were learned from that experience Specific cases from the Government Accountability Office and UNESCO UNDP and Inter Americas Development Bank illustrate what has worked or not and suggest reasons why Crossover of Audit and Evaluation Practices offers even the most skilled and experienced professional insight on how to bridge some of the divides It will help generate a better understanding of the activities and services that are either imposed on them or are freely available and help to stimulate their optimal use

**QFINANCE: The Ultimate Resource, 4th edition** Bloomsbury Publishing,2013-09-26 QFINANCE The Ultimate Resource 4th edition offers both practical and thought provoking articles for the finance practitioner written by leading experts from the markets and academia The coverage is expansive and in depth with key themes which include balance sheets and cash flow regulation investment governance reputation management and Islamic finance encompassed in over 250 best practice and thought leadership articles This edition will also comprise key perspectives on environmental social and governance ESG factors essential for understanding the long term sustainability of a company whether you are an investor or a corporate strategist Also included Checklists more than 250 practical guides and solutions to daily financial challenges Finance Information Sources 200 pages spanning 65 finance areas International Financial Information up to date country and industry data Management Library over 130 summaries of the most popular finance titles Finance Thinkers 50 biographies covering their work and life Quotations and Dictionary

Challenges for China's Development David Brown,Alasdair MacBean,2005-06-23 High profile contributors explore the challenges of self determination from the perspective of China s enterprises in social and welfare changes

**CIMA P3 Risk Management** BPP Learning Media,2014-07-31 BPP Learning Media provides comprehensive materials that highlight the areas to focus on for your exams and complement the syllabus to increase your understanding

## **Internal Audit Case Study Examples** Book Review: Unveiling the Magic of Language

In an electronic era where connections and knowledge reign supreme, the enchanting power of language has become more apparent than ever. Its ability to stir emotions, provoke thought, and instigate transformation is actually remarkable. This extraordinary book, aptly titled "**Internal Audit Case Study Examples**," written by a very acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound effect on our existence. Throughout this critique, we shall delve in to the book is central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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