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**JARAMOGI OGINGA ODINGA UNIVERSITY OF SCIENCE AND TECHNOLOGY**

**SCHOOL OF BUSINESS AND ECONOMICS**

**UNIVERSITY EXAMINATION FOR THE DEGREE OF BACHELOR OF BUSINESS ADMINISTRATION – SUPPLY CHAIN MANAGEMENT**

**4TH YEAR 1ST SEMESTER 2013/2014 ACADEMIC YEAR**

**MAIN**

**COURSE CODE: ABA 442**

**COURSE TITLE: PROCUREMENT AUDITING AND INVESTIGATION**

**EXAM VENUE:LR STREAM: (BBA -SCM)**

**DATE: 20/8/14 EXAM SESSION: 9.00 – 11.00AM/PM**

**TIME: 2 HOURS**

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**Instructions:**

1. **Answer question 1 (compulsory) and any other 2 questions .**
2. **Candidates are advised not to write on the question paper.**
3. **Candidates must hand in their answer booklets to the invigilator while in the examination room.**

**Question One (Compulsory)**

(a)Define the term “Investigation”. (4 mks)

(b)Describe how a procurement auditor can obtain information about a client business. (10 mks)

(c)Discuss the main contents of a good procurement audit report. (16mks)

**Question Two**

(a)Diffentiate between the term “auditing” and “investigation”. (6 mks)

(b) Discuss the **TWO** main types of Audit tests that a can used in procurement auditing.(14mks)

**Question Three**

Discuss theprocess performing a Compliance procurement audit that an organization can undertake. (20 mks)

**Question Four**

1. Briefly the **THREE** main stages that should be followed in an investigation assignment.

(10 mks)

(b) Discus the likely benefits of Audit Risk Assessment to the work of auditing.(10mks)

**Question Five**

(a) Define the term Audit evidence?(4 mks)

(b) Describe the practices that employees in procurement useas they perpetuate fraud in the organizations. (16 mks)