

Knowledge test

Submission details

Candidate's Name		Phone No.	
Assessor's Name		Phone No.	
Assessment Site			
Assessment Date/s		Time/s	

The Assessment Task is due on the date specified by your assessor. Any variations to this arrangement must be approved in writing by your assessor.

Submit this document with any required evidence attached. See specifications below for details.

Performance objective

For this task candidates are required to respond to a range of prompt questions that examine their understanding of key requirements of this job role.

Assessment description

For this task you are required to demonstrate an understanding of a range of questions about implementing and maintaining internal control procedures.

Procedure

You are required to complete the following.

1. Review the written questions provided.
2. Provide written responses to the questions.
3. Submit your responses in the agreed timeframe.

Specifications

You must provide:

- written responses to all questions provided.

Your assessor will be looking for:

- evidence that you understand key requirements of managing accounting information.

Adjustment for distance-based learners

This test can be adjusted for distance learners. Options include: submit test as a report or conduct an interview.

Option 1: Submit test as a report

Procedure:

- No variation of the task is required.
- A follow-up interview may be required (at the discretion of the assessor).
- Documentation can be submitted electronically or paper-based.

Option 2: Conduct test as an interview

This option involves holding an interview with the candidate on Skype or by telephone.

Procedure:

- The assessor will schedule a date for the interview.
- The assessor will make contact with the learner and commence the interview.
- Supplementary information or a follow-up interview may be required (at the discretion of the assessor).

Questions

1. Identify two laws that set the legislative framework for corporate governance, identify the organisations responsible for the administration of these laws and explain their key role.

a. _____

b. _____

2. Name an authoritative source you could access for clarifying or assisting with interpreting governance requirements for your organisation, and describe how they could provide assistance.

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3. Explain how the proper application of internal control procedures in relation to delegated authorities can safeguard assets.

4. Explain the concept of financial delegation, and its benefits to an organisation of centralised control.

5. Describe how the Statement of Financial Performance shows if the internal controls implemented are working

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8. List the stakeholders, internal and external, that would be consulted with when new corporate governance requirements need to be implemented. Describe three and explain why you would consult with them.

a. _____

b. _____

c. _____

9. Name three published sources that can be accessed to assist in developing internal controls for corporate governance requirements.

a. _____

b. _____

c. _____

10. Name and describe two performance indicators that could be used in monitoring compliance with internal control procedures.

a. _____

b. _____

11. Provide two possible causes for the failure to effectively implement internal controls for corporate governance requirements.

a. _____

b. _____

12. Describe a key approach that you would take to assist in the implementation of a modified or new internal control process.

13. Financial Legislation

a. What is the name of the board that sets accounting reporting requirements and what legislation does it operate under?

b. What legislation or act governs and/or describes taxable transactions? Give an example of a non-taxable transaction.

c. What department or body regulates Australia's corporate and financial services and under what act do they carry out most of their work?

14. Identify and describe three principles of internal control and corporate governance.

a. _____

b. _____

c. _____

15. Describe two ethical considerations when managing files and records.

a. _____

b. _____

16. Describe the steps you would undertake when setting up a system to maintain privacy sensitive files on a computer and in physical form. Incorporate privacy principles in your answer.

Review corporate governance requirements

Submission details

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Assessor's Name		Phone No.	
Assessment Site			
Assessment Date/s		Time/s	

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Submit this document with any required evidence attached. See specifications below for details.

Performance objective

For this task you are required to review and analyse a range of information sources to review the compliance of a case study organisation. You are also required to recommend changes to maintain compliance and develop KPIs to monitor ongoing compliance of the organisation.

Assessment description

For this task you are required to identify the corporate governance requirements of the organisation identified in the case study provided, taking into account some provided published sources for governance requirements, and a range of provided policy and procedure documents (relevant to the case study organisation). You will need to review the existing policy documents and recommend changes required to be made to them to ensure the organisation remains compliant with requirements. You will also need to identify performance indicators to be used to monitor progress against the requirements, and liaise with organisations or government bodies to clarify and confirm the applications of governance requirements you are recommending.

Procedure

Using this case study information provided, complete the following steps.

1. Identify corporate governance requirements described in the case study and in provided policy documents for the organisation.
2. Identify corporate governance requirements described in the listed published sources of information.
3. Review and analyse all corporate governance requirements (from previous steps) against current policy documents (attached), and identify revisions that need to be made to the policy documents to reflect the current requirements and ensure compliance.
4. Identify and describe how ongoing compliance with requirements can be monitored and measured (i.e. performance indicators).
5. Prepare a draft compliance report, containing information using the following standardised format.
 - a. Corporate governance requirements (reflecting information from steps 1 and 2).
 - b. Revisions required to current policy (reflecting information from step 3).
 - c. Proposed timing for implementing revisions (to incorporate governance requirements, reflecting step 3).
 - d. Monitoring processes (reflecting information from step 4).
6. Following on from step 5, gather feedback (oral notes or written email, etc.) from two of the following authoritative sources.
 - a. An Australian Tax Office (ATO) representative in your area.
 - b. A professional association (e.g. CPA Australia, AIM).
 - c. Australian Securities and Investments Commission (ASIC)
 - d. The office of the Privacy Commissioner.
 - e. Australian Accounting Standards Board (AASB).

You need to check that the revisions comply with corporate governance requirements. Include contact details for the sources contacted, including name, department and phone or email address, and a statement from the source indicating clarification and/or confirmation of the implementations you are recommending (50 words maximum per source).

7. Organise to meet with your manager (your assessor) to review your draft Compliance Report. In particular, you need to provide them a copy of your draft Compliance Report and review with your manager the timetable you have outlined for implementation of corporate governance requirements, and note required changes or recommendations they make for the timetable you have proposed.
8. Review the feedback you have gathered from authoritative sources (step 6) and stakeholders (step 7) and incorporate this into your final version of your Compliance Report.

Specifications

You must provide:

- a completed written report, as outlined above
- notes of conversations with or written feedback from authoritative sources
- note of your meeting with your manager/supervisor (assessor).
- Your assessor will be looking for:
 - evidence that you analysed and identified the needs of the case study
 - evidence that you have identified corporate governance requirements and required changes to policy documents to maintain compliance
 - evidence that you have sought input from stakeholders (manager) and authoritative sources and incorporated this in your final report.

Adjustment for distance-based learners

- Complete assessment as per instructions.
- For the meeting with your manager/supervisor (assessor), you will need to organise a time to have a phone-meeting (or Skype call), and email electronic copies of the draft version of your Compliance Report to your manager in advance of the meeting.

Case Study information

SamVille enterprises Pty Ltd is a fast growing company. It was registered as a company with the Australian Securities and Investment Commission on 15 June 2009. Sales have been going through the roof and everybody has been frantically trying to fulfil orders and keep customers happy, however, there has been a growing disquiet with the CEO that corporate governance compliance issues have been overlooked, and that for all the high volume sales there may be some poor results being generated for the company in customer goodwill and with the regulatory bodies.

The CEO asked you (the Business Manager) to go and investigate the paperwork and interview the sales manager and accounts people to get all the facts.

On 1st August 2010 you begin your investigations, into the paperwork and conduct interviews with the key people. After a few days you are back at your desk with your notebook and go through the following points that you noted as you conducted the audit.

1. The 3 monthly BAS for June 2010 has not yet been completed and lodged.
2. The sales manager wants to get rid of the archived financial and employment records from 5 years ago. She says that they are taking up space that could be used to hold selling stock.
3. The sales manager had also discussed other revenue raising options like selling the list of the few thousand people that had entered the 'Give-away' competition to a marketing company. She said it would be making money for nothing.
4. Before the sales person left he said that a customer had asked to see their records, but the sales person refused, saying that the customers' records were private and confidential and belonged to the company.
5. There was a payment of interest earned from deposit funds for \$300, but it was not recorded in the 30th June 2010 accounts.
6. The warehouse manager kept a clean, well-organised office because as he says 'I don't bother to keep the inventory records, otherwise the place would fill up. Anyway, they are not important once the stock take is done and entered in the system'.
7. The company has a common seal, but does not have the ABN (Australian Business Number) or the ACN (Australian Company Number) number on the imprint.
8. The accounts payable clerk approved a stationery order for \$2,628, but on checking her financial delegations in that role, you noted that her limit was \$1,000 per transaction with any single supplier.
9. The annual return from ASIC was still not completed, even though it was received on the anniversary of the company's registration (May 5th).
10. The accountant told you that the company had decided to change the registered office to the bookkeeper's office on the 15th June 2010, but when asked, the accountant said he was too busy to lodge any forms.
11. In searching through the files you note that for the past two months the number of report deadlines missed rose from 10% in May to 50% in June.
12. Mistakes in invoices requiring a credit/debit note adjustments had also increased from 1 % in May to 5.5% in June.

Public Sources of Information

Review the following websites for information relevant to this task.

- The Australian Tax Office <<http://www.ato.gov.au>>
- The Australian Security and Investments Commission <<http://www.asic.gov.au>>

Policy documents

Review the following policy documents for this task:

- Financial Handling Policy
- Risk Management Policy
- Accounts Receivable Policy.

Financial Handling Policy

Authority to Sign Cheques

Purpose

To spell out procedures that must be followed in the signing of cheques on behalf of SamVille.

Procedure

- All cheques must contain two eligible signatures.
- Eligible signatories are Board members or staff members who have been previously nominated and endorsed by the Board.
- Any two of the above have the authority to sign cheques.
- Signatories cannot sign a cheque made payable to themselves.
- A list of all cheques issued each month will be provided to the Treasurer.

Expense Reimbursement

Purpose

To spell out procedures that must be followed in the reimbursement of expenses incurred on behalf of SamVille.

Policy

SamVille will reimburse its staff (including volunteers) any reasonable and authorised expenses incurred by them on behalf of SamVille or in the course of SamVille business.

Procedure

1. SamVille will not reimburse staff for:
 - a. expenses claimed by an employee as a tax deduction
 - b. expenses normally recoverable from a third party
 - c. claims for purchases that are required to be made under a SamVille purchase order
 - d. expenses that are not incurred for business purposes
 - e. late payment interest on credit cards
 - f. parking, traffic, or other fines and penalties.

2. In the case of travel expenses:
 - a. employees will be reimbursed for the most direct and economical mode of travel available, considering all of the circumstances
 - b. employees will not be reimbursed for additional costs incurred by taking indirect routes or making stopovers for personal reasons
 - c. use of an employee's own vehicle for work-related travel will be reimbursed by way of an all-inclusive mileage allowance
 - d. trip cancellation insurance will be reimbursed.
3. In the case of accommodation:
 - a. employees will be reimbursed for moderate accommodation expenses, considering all the circumstances
 - b. employees will not be reimbursed for items of a personal nature charged to a hotel account
 - c. when accommodation is provided by an employee's friend or relative to whom the employee gives money or a gift as compensation or as a sign of appreciation, the employee may claim an overnight accommodation expense in accordance with per diem rates.
4. In the case of the employee's own meals:
 - a. employees will be reimbursed for reasonable and appropriate meal expenses actually incurred while on SamVille business.
5. When the staff member is offering hospitality on behalf of SamVille:
 - a. employees will be reimbursed for hospitality expenses incurred in the course of SamVille business, as appropriate
 - b. appropriate hospitality charges include events hosted or sponsored for the purpose of promoting [name of organisation]'s work or enhancing its image, and include meals that are related to the transaction of SamVille business
 - c. when SamVille employees dine together while on SamVille business, it is appropriate for the senior person (if any) to arrange payment and submit the claim for reimbursement.
6. Reimbursement of reasonable but unauthorised expenses may be made at the discretion of the Financial Controller.
7. Advance payments may be authorised where appropriate. Such payments will be subtracted from the amount of any later reimbursements. If expenditure is not, for whatever reason, incurred, any advance payments made or any unspent portion of such payments must be returned.
8. Staff are authorised to approve expenses to the amount specified in their individual job statement, and for expenditure above this level must seek specific authorisation from their supervisors.
9. Receipts, invoices, vouchers, tickets, or other evidence of such expenditure must be retained for all purchases and expenses.

10. Staff incurring authorised expenditure must submit requests for reimbursement to the designated person, using the Expense Reimbursement Form. The completed form must be signed by the applicant.
11. Expense Reimbursement forms must be presented with all relevant original receipts, invoices, vouchers, tickets, or other evidence of such expenditure when seeking reimbursement. Where such evidence is for any reason lacking statutory declarations may be sought.
12. The designated person is responsible for determining if the expenses being claimed are reasonable given the circumstances, and for ensuring they are charged against the appropriate account, and that any requirements under the Fringe Benefits Tax legislation have been met.
13. Claims that have not been properly prepared, authorised, or supported by adequate documentation will be returned to the claimant and reasons will be given in writing for not processing the claim.

Credit Card Policy

Purpose

The purpose of this policy is to:

1. ensure that organisational transactions are carried out as efficiently as possible through the use of credit cards and transaction cards as appropriate
2. guard against any possible abuse of organisational credit cards.

Procedure

1. Card Issue

The Organisational Credit Card may only be issued to a board member, staff member, or volunteer where their functions and duties would be enhanced by the use of an Organisational Credit Card. Cards will thus be issued only to people on the approved Organisational Credit Card List. The approved Organisational Credit Card List shall be held by the CEO.

Other persons may be added to the list by the board. The board may delegate this power to any or all of:

- o the Finance Committee
- o the CEO
- o the auditor.

Cards may be issued on a temporary basis and recovered afterwards. Each Organisational Credit Card will be issued to a specific person, who will remain personally accountable for the use of the card. Cardholders will sign the Credit Card Issue Form.

Only the authorised signatory may use the card. No more than one card shall be issued per cardholder. Credit limits as appropriate shall be set for each card by the issuing authority.

2. Cardholder responsibilities

The Cardholder shall:

- in all cases obtain and retain sufficient supporting documentation to validate the expense (e.g. tax invoice), or shall in lieu provide a statutory declaration
- attach these to the monthly statement from the bank
- review the monthly statement for inaccuracies (and report these to the CEO)
- verify that that goods and services listed were received
- sign the monthly statement to verify that transactions have been made for official purposes
- forward the papers to the authorised signatory for approval (the board chair shall authorise payments to the CEO; the CEO shall authorise the expenditure of all other cardholders)
- notify the bank and the CEO (or in the case of the CEO, the board chair) immediately if:
 - the card is lost or stolen
 - any unauthorised transaction is detected or suspected.
- notify the CEO of any change in name or contact details
- take adequate measures to ensure the security of the card
- return the card to the CEO if:
 - the Cardholder resigns
 - the CEO determines that there is no longer a need for the cardholder to retain his or her card
 - the Organisational Credit Card has been cancelled by the bank.
- be personally liable for any unauthorised transaction unless the card is lost, stolen or subject to fraud on some part of a third party.

The Cardholder shall not:

- exceed any maximum limits set for the Organisational Credit Card from time to time
- obtain cash advances through the Organisational Credit Card
- use the card for any proscribed purchases
- authorise their own expenditure
- claim double allowances (i.e. request reimbursement for an expense already paid by the card).

3. Credit Card Expenditure

The Card will only be used for those activities that are a direct consequence of the cardholders' function within the organisation.

Where coincident and/or private expenditure occurs on the same transaction (where, for example, a person incurs a debt for personal telephone calls during a

hotel stay) the cardholder must settle the private expense prior to charging the balance on the Organisational Credit Card.

Where doubt exists as to whether or not an item is function-related, prior authorisation should be obtained from the CEO (or, in the case of the CEO's own card, the Chairperson of the Board or the Chairperson of the Finance Committee).

The use of the corporate card for 'services of a dubious nature' is expressly prohibited. 'Services of a dubious nature' are defined as any goods or services that might bring the name of the organisation into disrepute.

4. Credit Card Misconduct

- Wherever a breach in this policy occurs, the CEO must assess the nature of the breach and if significant report the breach to the police for criminal investigation or if lesser in nature, institute an appropriate disciplinary process:
 - in the first instance, counselling and or verbal warning (and diary or file note created)
 - in the second instance, a written warning
 - in the third instance, or if the dollar amount is greater than \$1,000, the card is to be immediately withdrawn.
- At the next Finance Committee meeting the CEO shall report:
 - the investigation of the circumstances of the breach
 - police reports and action (if any)
 - disciplinary action taken (if any).

Risk Management Policy

Purpose

Risk is inherent in all business activities. The aim of this policy is not to eliminate risk, but rather to manage the risks involved in all SamVille activities to maximise opportunities and minimise adversity.

Effective risk management requires:

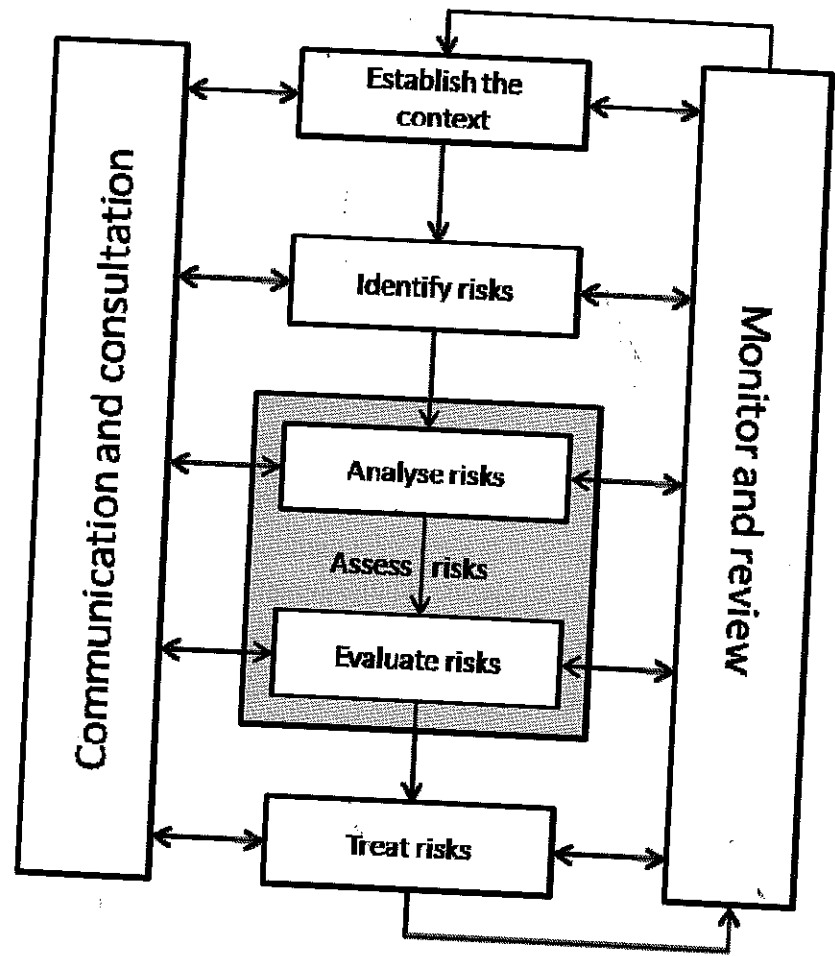
- a strategic focus
- forward thinking and active approaches to management
- balance between the cost of managing risk and the anticipated benefits
- contingency planning in the event that mission-critical threats are realised.

Policy

SamVille will maintain procedures to provide a systematic view of the risks faced in the course of our business activities.

- Establish a context – the strategic, organisational and risk management context against which the rest of the risk management process in SamVille will take place. Criteria against which risk will be evaluated should be established, and the structure of the risk analysis defined.
- Identify Risks – identification of what, why and how events arise as the basis for further analysis.
- Analyse Risks – the determination of existing controls and the analysis of risks in terms of the consequence and likelihood in the context of those controls. The analysis should consider the range of potential consequences and how likely those consequences are to occur. Consequence and likelihood are combined to produce an estimated level of risk.
- Evaluate Risks – a comparison of estimated risk levels against pre-established criteria. This enables risks to be ranked and prioritised.
- Treat Risks – for higher priority risks, SamVille is required to develop and implement specific risk management plans including funding considerations. Lower priority risks may be accepted and monitored.
- Monitor and Review – oversight and review of the risk management system and any changes that might affect it. Monitoring and reviewing occurs concurrently throughout the risk management process.
- Communication and Consultation – appropriate communication and consultation with internal and external stakeholders should occur at each stage of the risk management process, as well as on the process as a whole.

Risk Management Flow Chart



Accounts Receivable Policy

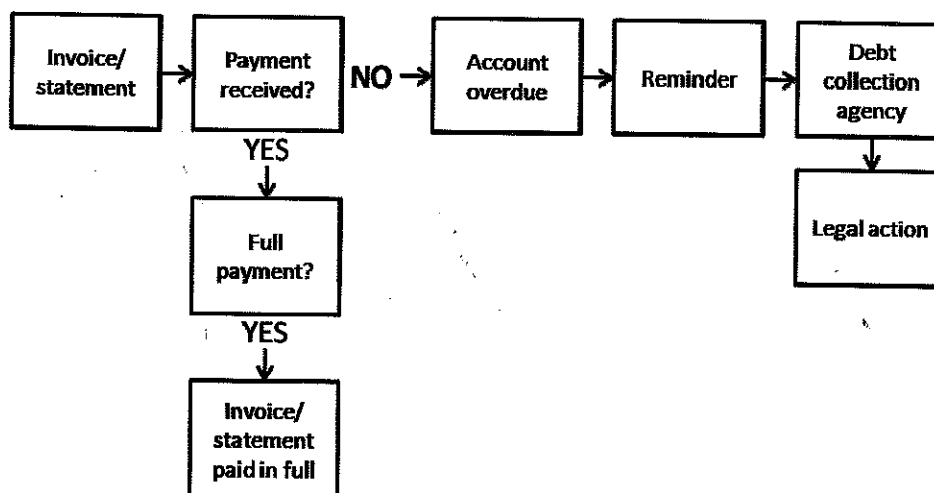
Purpose

The purpose of this document is to define the accounting policies and procedures in respect of the recording, collection and reporting of moneys owed to SamVille.

Debtors

SamVille raises invoices for the sale of goods and services to external organisations and individuals. A debtor is an organisation or individual who owes SamVille money for goods and services provided.

Debt Collection Process



Overdue	Response	Terms	Doubtful/bad	Reporting
30 days	Reminder statement Phone call	Continue credit	No	Document report
60 days	Letter	Restricted credit	Doubtful	Advise manager
90 days	Debt collection agency	Stop credit	Doubtful/bad	Advise manager
Over 90 days	Legal action	Stop credit	Doubtful/bad	Manager responsible

Procedure

1. Aged debtors report to be run 1st of every month.
2. Bad/doubtful debts assessment and report to be completed by the 10th of every month.
3. Accounts over 90 days overdue to be managed by manager – documents to be filed separately in manager's office.
4. All contact with debtors to be recorded on file – should include copies of invoices, correspondence and log of phone calls.

Trading Terms

- 2.5% 7 days

OR:

- net 30 days from statement.

Internal management report

Submission details

Candidate's Name		Phone No.	
Assessor's Name		Phone No.	
Assessment Site			
Assessment Date/s		Time/s	

The Assessment Task is due on the date specified by your assessor. Any variations to this arrangement must be approved in writing by your assessor.

Submit this document with any required evidence attached. See specifications below for details.

Performance objective

For this Assessment Task you are required to review and analyse an audit report provided to your (case study) organisation, and develop an internal management report (written) responding to the report, with proposed approaches to address identified issues.

Assessment description

For this task you are required to review a case study internal audit document provided with this assessment. You will need to respond to the corporate governance issues and non-compliances identified in the audit document, and develop an internal management report for the CEO and board of the organisation. Your report should outline the non-compliances that will be addressed, with anticipated timelines for actioning.

Procedure

Using this case study information and internal audit report provided, you need to complete the following steps.

1. Develop a spreadsheet (as per example next page) detailing:
 - o all identified issues and non-compliances
 - o changes to be implemented to address the non-compliances
 - o expected duration or time requirement to address identified areas,
2. Develop a written internal management report to be submitted to your direct supervisor (assessor) for review by the organisation CEO and board, summarising the required changes and recommend modifications that may need to be made to organisational procedures or work practices.

Specifications

You must provide:

- a completed spreadsheet, as outlined above
- a completed internal management report, as outlined above.

Your assessor will be looking for:

- evidence that you analysed and identified the needs of the case study
- evidence that you have identified and addressed non-compliances.

Adjustment for distance-based learners

- Complete assessment as per instructions.

Required table/spreadsheet layout

Event number	Non-compliance	Changes required	Timeline

Case study – Internal audit report

Event	Yes	No or N/A	Authorising party	Comments
Sales				
1. Sales orders received in writing	Yes			
2. Approval of customer order	Yes		All sales team	No limit on size of order approval.
3. Check of credit rating		No	Accounts staff	Accounts staff too busy to check credit ratings on all orders.
4. Price checks/discount offers	Yes		Sales staff	Some unauthorised discounts appear to have been transacted.
5. Check of terms for settlement	Yes			
6. Regular reviews of credit ratings		No	Accounts staff	Too busy (to check).
7. Adequate recordings of delivery processes e.g. <ul style="list-style-type: none"> a. pre-numbered dockets b. cross-checked delivery docket and invoice c. check of cancelled dockets. 	Yes			
8. Goods delivered on pre-numbered requisitions or delivery dockets	Yes			
9. Goods compared with delivery docket prior to delivery		No	Goods receipts team	Receiving space very small. Difficult to check. Deliveries all happening in the morning.
10. Proof of delivery recorded	Yes			

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Event	Yes	No or N/A	Authorising party	Comments
11. Invoices prepared for all sales	Yes			
12. Pre-numbered invoices only used		No	Sales team	Emergency customer service requests delivered by sales person, entered into an unnumbered sales book
13. Checks made of sequential numbering of invoices prior to recording	Yes			
14. Invoice prices properly authorised		No	Sales team	Prices are flexible, depending on the relationship between the sales person and the customer.
15. Invoice prices regularly updated	Yes			
16. Independent check of invoices	Yes			
17. Control maintained over supplies of delivery dockets and invoices	yes			
18. Complaints directed to independent person		No	Sales team	Invoicing clerk handles all customer complaints.
19. Proper process in place for issue of credit notes	Yes			
Accounts Receivable				
20. Separate Accounts Receivable Ledger maintained	Yes			
21. Accounts Receivable Ledger balanced monthly	Yes			

Event	Yes	No or N/A	Authorising party	Comments
22. Is total of Accounts Receivable balances compared with General Ledger control a/c	Yes			
23. Bookkeepers perform other tasks	Yes		Accounts receivable clerk	Receipts cash sales from customers, and banks the money.
24. Bookkeepers rotate tasks		No	Accounts team	Limited staff to handle the work. They say they are too busy to help train others, so they all stick to their own jobs.
25. Statements sent monthly	Yes			
26. Disputed statements investigated	Yes			
27. Accounts Receivable accounts aged monthly	Yes			
28. Independent check of ageing analysis		No	Accounts receivable clerk	Accounts receivable clerk works alone to prepare the report.
29. Overdue accounts reviewed and followed up		No	Accounts receivable clerk	Very busy. They only follow up after 60 days overdue.
30. Bad debts written off are supported by proper documentation	Yes			
31. Bad debts written off approved by independent officer	Yes			
32. Written-off accounts controlled and reviewed by independent officer	Yes			

Event	Yes	No or N/A	Authorising party	Comments
Cash Receipts				
33. Mail opened by persons other than cashier and accounts receivable clerk		No	Accounts receivable clerk	To make it efficient, they have chosen to have the accounts receivable staff open the mail because most of them contain cheques.
34. Cheques are crossed before being passed to anyone else	Yes			
35. Person opening mail prepares list of remittances received	Yes			
36. List compared with details recorded in the Cash Receipts Journal		No	Accounts receivable clerk	Too busy.
37. Duplicate pre-numbered receipts issued for all cash receipts	Yes			
38. Receipt book register kept	Yes			
39. Check is kept on all cancelled receipts	Yes			
40. Daily bank deposit slips prepared		No	Accounts receivable clerk	'Sometimes too busy', banking kept in filing cabinet.
41. All cash receipts deposited daily by employee other than bookkeeper or cashier		No	Accounts receivable clerk	Response, 'No one else available'.
42. Persons handling cash receipts do not have duties associated with preparation of sales and cash receipts journals and ledgers		No	Accounts receivable clerk	'More efficient to group tasks'.

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Event	Yes	No or N/A	Authorising party	Comments
43. Receipts from sundry revenue independently checked	Yes			
Purchases				
44. Requisitions for purchase are prepared on pre-numbered documents and properly authorised		No	Accounts payable clerk	Sales manager 'gets what she needs when she needs it'.
45. All stock ordered through a central department	Yes			
46. Purchase orders are all priced, independently checked against requisition, signed by responsible officer		No	Accounts payable clerk	
47. Check on sequential numbering of order forms	Yes			
48. Suppliers selected on basis of price, terms, delivery time etc		No	Accounts payable clerk	Undisclosed - accounts payable clerk orders all stationery for the organisation, and is close friends/partner with stationery supplier.
Receipt of Stock				
49. All incoming goods cleared through goods receiving department	Yes			
50. Goods are checked to ensure correct quantities are received and in good condition		No	Goods receipts team	Small space makes it impossible to check. Sales team demand the goods as soon as possible, sometimes taking from the delivery before it is processed.

Event	Yes	No or N/A	Authorising party	Comments
51. Accounting department notified of receipt of goods	Yes			
52. Goods sent to store in control of storeperson	Yes			
53. Restricted access to unauthorised employees		No	Goods receipts team	Stock overflows placed in columns in the staff walk way.
Accounts Payable				
54. Supplier invoices received sent to accounting department	Yes			
55. Supplier invoices checked against orders		No	Accounts payable clerk	'Too busy.'
56. Supplier invoices compared with goods receiving record	Yes			
57. Prices checked against official price list		No	Accounts payable clerk	'Too busy.'
58. Invoices checked for additions, extensions		No	Accounts payable clerk	'Too busy.'
59. All accounts payable statements are reconciled monthly	Yes			
60. Accounts Payable statements filed with purchase invoices		No	Accounts payable clerk	'Sometimes when I can't find the invoice I just pay on the statement values.'
61. Accounts Payable ledger balanced monthly	Yes			
62. Schedule of balances compared with General Ledger control account by independent official	Yes			

Student unit evaluation survey

Unit name:

Date:

Please answer the questions by ticking the box beside each statement that most accurately reflects your view.

Your response can be chosen from a 5 point scale, where '1' means you strongly disagree with a statement and '5' means you strongly agree with the statement.

If you feel that any of these questions are not applicable to your participation in the unit, please choose 'NA'.

	N/A	Strongly disagree 1	Disagree 2	Neutral 3	Agree 4	Strongly agree 5
<i>This statement applies to all forms of teaching including face-to-face, online and off-campus teaching.</i>						
This unit was well taught.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<i>This statement applies to all forms of course materials including electronic media.</i>						
The course materials in this unit were of high quality.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The workload in this unit was manageable.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Requirements for completing the assessment tasks in this unit were clear.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The teaching staff gave me helpful feedback.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The library resources met my needs for this unit.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I would recommend this unit to other students.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<i>For the following two questions, if this unit did not make regular use of online teaching or resources select 'NA' (not applicable).</i>						
The technologies used to deliver the online content in this unit performed satisfactorily.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<i>This question is about the use of online technology in teaching, not the reliability of the technology.</i>						
The online teaching and resources in this unit enhanced my learning experience.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I was satisfied with the quality of teaching from the facilitator in this unit.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Please provide any comments on the teaching of this unit by your facilitator.						

Please answer the following additional questions by ticking the box beside each statement that most accurately reflects your view.

Your response can be chosen from a 5 point scale, where '1' means you strongly disagree with a statement and '5' means you strongly agree with the statement.

If you feel that any of these questions are not applicable to your participation in the unit, please choose 'NA'.

		Strongly disagree	Disagree	Neutral	Agree	Strongly agree
	N/A	1	2	3	4	5
The sessions were relevant to aims of the unit.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The sessions were well taught.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The sessions extended my understanding of the subject matter.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The activities offered sufficient opportunity to improve my practice of the unit.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The activities extended my understanding of the unit.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Please provide any other comments that may help the staff to improve the quality of teaching in this unit, under the following headings.

What were the best aspects of your unit?

What aspects of your unit were most in need of improvement?