

CLIENT QUESTIONNAIRE

1. Accounting system:
2. Hierarchy Key:
3. Flowchart:
4. Internal Control system:
 - Inherent risk
 - Control risk
 - Detection risk
5. Possibility of fraud:
(in case of existing,
material effect, if any,
on financial statement)
6. Internal audit system:
7. Internal check system:
8. Legal compliances
9. Extent of non-compliance,
if any & its effect whether
material or not:
10. Audit conclusions:
11. Samples-Basics & Test checks
12. Substantive tests: