

SAS 99

CONSIDERATION OF FRAUD IN A FINANCIAL STATEMENT AUDIT

Top six (6) Interview Questions:

1. "As a long-time employee, can you think how people might be able to defraud this organization?"
2. "Is there anyone else I need to talk to and what should I ask them?"
3. "Are there any vendor, tenant or employee transactions that are treated differently?"
4. "Is there anything else you would like to tell me in a more comfortable surrounding?"
5. "Can you think of anyone who is living outside their lifestyle or may have money issues?"
6. "If you had one week to do an audit, where would you spend your time?"