

Sara Morris FMAAT
Finance Manager, Schoolzone



External auditing (EXTA) study support webinar

Helping you achieve success

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Definitions

Term	Definition
Internal controls	
Preventative internal controls	
Detective internal controls	
Compliance tests	
Substantive tests	
Analytical review	

Student activity 1

Area of internal control	Types of controls

Student activity 2

Supplier	Balance £	Cumulative £	Item selected for testing
A	15,420		
B	8,662		
C	19,776		
D	420		
E	6,357		
F	8,400		
G	1,175		
H	3,695		
J	4,770		

Student activity 3

Year	Direct labour costs £	Average number of employees	Average wage per employee £
2011	145,800		
2012	181,500		
2013	121,100		