

MEPL CLASSES

CS PROFESSIONAL – CMADD

CONCEPTS OF VARIOUS AUDIT AND SECRETARIAL AUDIT

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(TIME ALLOTTED – 2 HOURS)

(MARKS ALLOTTED – 60 MARKS)

EACH QUESTION CARRIES 5 MARKS

**Question 1.**

Comment on the close relationship between Corporate Governance and SEBI (LODR) Regulations & Companies Act, 2013.

**Question 2.**

What is the purpose of CSR Audit?

**Question 3.**

Discuss the scope of Takeover Audit.

**Question 4.**

Forensic audit is unlike other audits. Comment.

**Question 5.**

Discuss the current scenario of Environment Laws in India

**Question 6.**

What is Cyber Audit and write down its objectives?

**Question 7.**

Indicate the scope of secretarial audit, which should be taken into consideration by a Practicing Company Secretary, to examine and report the compliance of various laws/regulations as specified in the form MR-3, for submission in Secretarial Audit Report.

**Question 8.**

You are appointed as a Company Secretary of Aparana Pvt Ltd. You have to conduct the audit for the financial year 2019-20. Draft the guidelines for verification of Board Composition & Board Process as per the CSAS-4 (Auditing Standard on Secretarial Audit).

**Question 9.**

Elucidate the Importance of Auditing Standard on Secretarial Audit.

**Question 10.**

Define the risk of Secretarial Auditor & code of conduct

**Question 11.**

Mehar, a Chartered Accountant was working as a Manager in Finance team of Sita Mining Ltd. Mehar was curious to know about the Secretarial Auditor comments on compliance with applicable laws and regulations. In the preliminary meeting, he asked Rohan, the Secretarial Auditor about the process of identification of applicable laws to the Company. Explain the process.

**Question 12.**

Explain reporting of specific event under Secretarial Audit Report.

