

**MURANG'A COLLEGE OF TECHNOLOGY  
AUDITING AND ASSURANCE  
CPA SECTION II  
CAT. 1  
DATE: 22<sup>ND</sup> AUGUST 2012**

**ANSWER ALL QUESTIONS.**

- Q1. Explain **FIVE** reasons why an auditor might be asked to step down. (10 marks)
- Q3. Explain **FIVE** elements of an assurance engagement that are identified by the frame work.
- Q4. Summarize **FIVE** steps an auditor could take to minimize potential liabilities in the course of his audit work (10 marks)
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