



# MERU UNIVERSITY OF SCIENCE AND TECHNOLOGY

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## University Examinations 2023/2024

FOURTH YEAR SECOND SEMESTER EXAMINATION FOR THE DEGREE OF  
BACHELOR OF PURCHASING AND SUPPLIES MANAGEMENT

### BBS 3478: PROCUREMENT EVALUATION AND AUDIT

DATE: APRIL 2024

TIME: 2 HOURS

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INSTRUCTIONS: Answer question *one* and any other *two* questions

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#### QUESTION ONE (30 MARKS)

- a. Discuss the following terms (10 Marks)
- i) Procurement fraud (2 Marks)
  - ii) Procurement Audit (2marks)
  - iii) Procurement Investigations (2 Marks)
  - iv) Public procurement (2 Marks)
  - v) Sunset audit (2 Marks)
- b) Analyze any Five principles of public procurement and provide analysis of their role in procurement audit and investigations (10 Marks)
- c. Using examples examine Five types of procurement audits that can be employed in both public and private sector. (10 Marks)

## **QUESTION TWO (20 MARKS)**

- a) Explain Five responsibilities and Rules of professional conduct for a procurement Auditor (10 Marks)
- b) Evaluate Five main benefits of procurement audit planning. (10 Marks)

## **QUESTION THREE (20 MARKS)**

- a) Critically analyze Five recent procurement scandals on the local and international scene and how procurement audit and investigation can be harnessed as a tool of preventing them in future. (10 Marks)
- b) Examine five approaches of detecting procurement fraud and misconduct (10 Marks)

## **QUESTION FOUR (20 MARKS)**

- a) Evaluate any Five benefits of successful procurement audits to both organizations and public at large. (10 Marks)
- b) Using relevant examples examine Five roles of benchmarking in enhancing procurement audit and investigations (10 Marks)

## **QUESTION FIVE (20 MARKS)**

- a) Describe the main uses of procurement audit information in Kenya today. (6 Marks)
- b) Analyze five examples of procurement related fraud and how they can be mitigated (10 marks)
- c) List the key personnel involved in procurement audit control (4 marks)