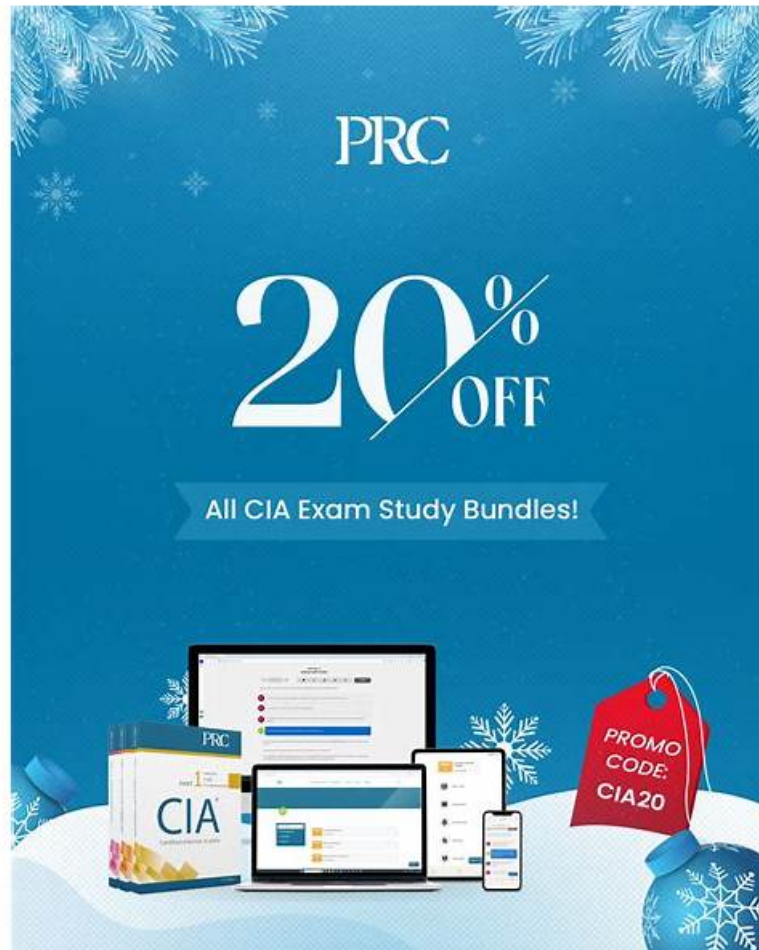


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IIA IIA-CHAL-QISA Exam Syllabus Topics:

| Topic | Details |
|---------|---|
| Topic 1 | <ul style="list-style-type: none">Practice of Internal Auditing: This domain covers strategies and policies related to planning, organizing, controlling of internal audit processes, and understanding administrative activities such as resourcing, recruiting, and staffing. Moreover, this domain covers goals of engagement and assessment criteria in addition to planning the engagement to ensure the identification of key risks and controls. |
| Topic 2 | <ul style="list-style-type: none">Essentials of Internal Auditing: This domain has topics such as foundations of internal auditing, independence aconcept of governance and CSR.nd objectivity, Proficiency and Due Professional Care, QA, and Managing Risks. The domain covers describing the |

| | |
|---------|--|
| Topic 3 | <ul style="list-style-type: none"> • Business Knowledge for Internal Auditing: This domain covers the vital planning phases and efforts and common performance measures. It also includes ways for management to effectively lead and counsel people to increase their commitment. Also, the domain covers financial accounting and managerial accounting fundamentals and the treatment of various costs. |
|---------|--|

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IIA Qualified Info Systems Auditor CIA Challenge Exam Sample Questions (Q18-Q23):

NEW QUESTION # 18

When reviewing workpapers, engagement supervisors may ask for additional evidence or clarification via review notes. According to IIA guidance, which of the following statements is true regarding the engagement supervisors review notes?

- A. Review notes provide documented proof that the engagement is supervised properly and must be retained for the quality assurance and improvement program
- **B. The review notes may be cleared from the final documentation once the engagement supervisors concerns have been addressed**
- C. The chief audit executive must initial or sign the engagement supervisors review notes to provide evidence of appropriate engagement supervision.
- D. Management of the area under review must address the engagement supervisors review notes before the audit report can be finalized.

Answer: B

Explanation:

* Introduction:

* Review notes are comments or questions posed by engagement supervisors during the review of workpapers to ensure audit quality and completeness.

* IIA Guidance on Review Notes:

* According to the IIA, review notes serve as a tool for engagement supervisors to seek additional evidence or clarification.

* Options Analysis:

* Option A: This is correct as per IIA guidance, once concerns have been addressed, review notes can be cleared from the final documentation.

* Option B: Management does not typically address review notes; these are internal audit processes.

* Option C: The CAE does not need to initial or sign the review notes, as the engagement supervisor's review is sufficient.

* Option D: While review notes must be addressed, they do not necessarily need to be retained after being resolved.

* Conclusion:

* The correct procedure allows for review notes to be cleared once the engagement supervisor's concerns are addressed, streamlining the documentation process.

NEW QUESTION # 19

According to IIA guidance, which of the following statements regarding the internal audit charter is true?

- A. The chief audit executive must formally review the charter at least once a year
- B. The nature of assurances provided to parties outside of the organization typically is not included in the charter.
- **C. The charter typically defines the internal audit activity's position within the organization.**

- D. The nature of consulting services typically is not included in the charter.

Answer: C

Explanation:

The internal audit charter outlines the internal audit activity's purpose, authority, and responsibility within the organization. It defines the internal audit activity's position within the organization, including reporting lines, independence, and access to records, personnel, and physical properties relevant to the performance of engagements.

This clarity helps ensure that the internal audit activity can operate independently and effectively

NEW QUESTION # 20

Evidence discovered during the course of an engagement suggests that multiple incidents of fraud have occurred. There do not appear to be sufficient controls in place to prevent reoccurrence. Which of the following is the internal auditor's most appropriate next step?

- A. Provide the evidence that was discovered to local law enforcement for possible prosecution of the suspected fraud
- **B. Discuss the situation with the engagement supervisor to determine whether fraud investigation experts are required to investigate the matter properly.**
- C. Fully document in the workpapers the evidence that has been discovered and recommend appropriate controls to address the fraud
- D. Immediately notify management of the area under review and the other internal auditors involved in the engagement

Answer: B

Explanation:

IIA Standards on Fraud:

* Standard 2120 - Risk Management: Internal auditors must evaluate the potential for the occurrence of fraud and how the organization manages fraud risk.

* Immediate Response: When evidence of fraud is discovered, the internal auditor must ensure that appropriate actions are taken promptly.

Next Steps for Internal Auditor:

* Consult with Supervisor: The internal auditor should discuss the findings with the engagement supervisor. This ensures that the situation is assessed by a more experienced individual who can determine the next steps, including the need for specialized fraud investigation resources.

* Specialized Expertise: Determining whether fraud investigation experts are needed is crucial for handling the matter appropriately, as they possess the necessary skills to investigate complex fraud cases.

Documenting Evidence:

* While documenting the evidence and recommending controls is important (Option C), the immediate step should involve consultation with the supervisor to decide on the investigation approach.

* Notifying management directly (Option A) or law enforcement (Option D) should follow internal protocols and often occur after consultation with the supervisor and possibly higher-level approvals.

References:

* Engaging the engagement supervisor ensures that the appropriate steps are taken to investigate the fraud properly, aligning with professional standards and ensuring a thorough investigation.

NEW QUESTION # 21

Management would like to self-assess the overall effectiveness of the controls in place for its 200-person manufacturing department. Which of the following client-facilitated approaches is likely to be the most efficient way to accomplish this objective?

- **A. Surveys.**
- B. Observation.
- C. Interviews.
- D. Workshops.

Answer: A

Explanation:

Self-assessment of controls can be efficiently conducted using various client-facilitated approaches. The choice of method depends on factors such as the size of the department, the nature of the controls, and the need for comprehensive feedback.

* Efficiency in Large Groups: Surveys are particularly effective for large groups (such as a 200-person department) as they allow for the collection of data from many individuals quickly and efficiently.

NEW QUESTION # 22

A company makes a product at a cost of \$26 per unit, of which \$10 is fixed cost. The product is usually sold for \$30 per unit; however, the company has been approached by a new customer who would like to purchase 3,500 units for \$18 each. Further, the company would incur additional cost to deliver the units to this customer. If the company has the excess manufacturing capacity and all other factors are constant, what is the additional cost that the company would incur in order to make a profit of \$1.50 per unit for this order?

- A. \$3.50
- B. \$1.50
- C. \$0.50
- **D. \$2.50**

Answer: D

Explanation:

To determine the additional cost that the company would incur to make a profit of \$1.50 per unit for the new order, we need to calculate the relevant costs and desired profit margin:

* Current Cost and Selling Price: The current cost to produce one unit is \$26, with \$10 being fixed costs and \$16 being variable costs. The product is usually sold for \$30.

* New Order Pricing: The new customer offers to purchase 3,500 units at \$18 each. The company needs to make a profit of \$1.50 per unit on this order.

* Calculation:

* Desired selling price to achieve the profit = Cost per unit + Desired profit = \$16 + \$1.50 = \$17.50

* Offered price by the customer = \$18.00

* Additional cost allowed per unit = Offered price - Desired selling price = \$18.00 - \$17.50 = \$0.50

* Therefore, the additional cost the company can incur to make the required profit per unit is \$2.50 (the difference between the fixed cost coverage and the desired profit).

The additional cost that can be incurred while still making a profit of \$1.50 per unit is \$2.50

NEW QUESTION # 23

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