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IIA Essentials of Internal Auditing Sample Questions (Q47-Q52):

NEW QUESTION # 47

An organization's senior management team is awarding substantial bonuses if employees meet financial targets. Which of the following motivators to potentially commit fraud would become most likely in this scenario?

- A. Rationalization
- **B. Pressure**
- C. Opportunity
- D. Justification

Answer: B

Explanation:

In a scenario where substantial bonuses are tied to meeting financial targets, the most likely motivator to potentially commit fraud is "Pressure." The incentive structure creates a high-pressure environment for employees to meet financial targets, potentially encouraging unethical behavior to achieve these goals to receive bonuses.

References: Fraud risk factors as outlined by auditing standards such as those from the AICPA or IIA

NEW QUESTION # 48

An auditor plans to analyze customer satisfaction, including:

(1) customer complaints recorded by the customer service department during the last three months; (2) merchandise returned in the last three months; and (3) responses to a survey of customers who made purchases in the last three months.

Which of the following statements regarding this audit approach is correct?

- **A. The survey would not consider customers who did not make purchases in the last three months.**
- B. Analysis of three months' activity would not evaluate customer satisfaction.
- C. Steps 1 and 2 of the analysis are not necessary or cost-effective if the customer survey is comprehensive.
- D. Although useful, such an analysis does not address any risk factors.

Answer: A

NEW QUESTION # 49

The audit committee has asked the chief audit executive (CAE) to assist in the selection of a new external audit firm. Which of the following is an appropriate action by the CAE?

- A. The CAE and two managers from the audit staff review the bids and select one firm to meet with the audit committee for the committee's approval.
- B. The CAE, chief financial officer, and controller review the bids, interview two firms, and recommend one of the two firms to the audit committee for its approval.
- **C. The CAE develops a formal set of criteria for the audit committee to use in selecting the external auditor.**
- D. The CAE declines to participate in the process because providing this assistance would result in compromising the internal audit activity's objectivity.

Answer: C

NEW QUESTION # 50

According to IIA guidance which of the following correctly describes the standard risk treatments outlined in the process element approach of the framework for risk management?

- A. Risk identification risk assessment risk avoidance risk monitoring
- B. Risk avoidance risk identification application of controls risk acceptance.
- C. Risk avoidance risk sharing application of controls, risk application.
- **D. Risk identification risk assessment application of controls risk acceptance**

Answer: D

Explanation:

According to IIA guidance, the standard risk treatments outlined in the process element approach of the framework for risk management include the following steps:

- * Risk Identification: Identifying potential risks that could affect the achievement of objectives.
- * Risk Assessment: Evaluating the identified risks in terms of their likelihood and impact.
- * Application of Controls: Implementing measures to mitigate or manage the identified risks.
- * Risk Acceptance: Deciding to accept the risk when it falls within the organization's risk appetite or tolerance levels.

These steps are part of a structured approach to managing risks, ensuring that risks are systematically identified, assessed, and managed through appropriate controls and that acceptance of residual risks is aligned with the organization's strategic objectives and risk appetite.

References:

- * IIA Practice Guide: Assessing the Adequacy of Risk Management Using ISO 31000
- * COSO Enterprise Risk Management Framework

NEW QUESTION # 51

Which of the following fraud prevention measures is most likely to trigger undesired adverse behavior if improperly designed?

- A. Ethics training programs
- **B. Compensation programs**
- C. Disclosure of outside business activities
- D. Exit interviews

Answer: B

Explanation:

Compensation programs, if improperly designed, are most likely to trigger undesired adverse behavior. They can incentivize the wrong actions or behaviors if they are overly aggressive or misaligned with the organization's ethical standards or long-term goals. For instance, excessively performance-based incentives might encourage short-term gains at the expense of long-term stability, leading to risky or unethical behavior.

References: Institute of Internal Auditors (IIA) - Practice Guide: Assessing Organizational Governance in the Private Sector

NEW QUESTION # 52

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