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IIA Essentials of Internal Auditing Sample Questions (Q209-Q214):

NEW QUESTION # 209

According to IA guidance, if an internal auditor suspects fraud during an assurance engagement, what should the auditor do first?

- A. Launch an investigation to obtain details of the fraud and parties involved.
- B. Request that the responsible process owner remediate the issue immediately.
- C. Recommend parties involved to be sanctioned in accordance with the organization's policy.
- D. Determine whether any additional audit work needs to be performed.

Answer: D

Explanation:

When an internal auditor suspects fraud during an assurance engagement, the first step should be to determine whether any additional audit work needs to be performed. This involves assessing the potential scope and impact of the suspected fraud and deciding on the appropriate audit procedures to confirm or refute the suspicion. This step is crucial to gather sufficient information before taking

further actions.

- * Option A: Recommending sanctions is premature without confirming the fraud.
- * Option C: Launching an investigation is a subsequent step that may require coordination with fraud experts.
- * Option D: Requesting immediate remediation is also premature without confirming the fraud.

References:

- * IIA Standard 1220: Due Professional Care.
- * IIA Practice Guide: Internal Auditing and Fraud.

NEW QUESTION # 210

The same internal auditor has audited the regional purchasing department annually for the last three years. The audits have shown several significant control deficiencies that have not been corrected by management. New management is in charge of this regional purchasing department, and it is time to audit the department again.

What concerns should be considered prior to assigning the audit to the same auditor?

- A. The auditor has reviewed the department annually for the last three years, leading to familiarity, which can impact the internal audit activity's independence.
- B. A negative cognitive bias may be in place that affects the employee's objectivity due to the recent audits with uncorrected control deficiencies.
- C. Intimidation threats may compromise the auditor's objectivity due to multiple negative audit reports completed by the auditor.
- D. The auditor may have formed a cultural bias, as the department under review is in the auditor's geographic area.

Answer: A

Explanation:

When an internal auditor has audited the same department repeatedly, familiarity threat is a significant concern. The IIA Standards emphasize maintaining objectivity and avoiding circumstances that could impair the auditor's unbiased attitude. Auditing the same department annually for several years can lead to familiarity, which can compromise the internal audit activity's independence and objectivity (Option B). According to Standard 1130: Impairment to Independence or Objectivity, auditors must avoid auditing areas where repeated engagements might lead to a lack of objectivity due to familiarity. References:

- * IIA Standards, Standard 1130: Impairment to Independence or Objectivity
- * IIA Practice Guide: Independence and Objectivity

NEW QUESTION # 211

Which of the following processes or tools can be used as ongoing internal assessments of the performance of the internal audit activity?

Analyses of audit plan completion and cost recoveries.

Selective peer reviews of work papers by staff involved in the respective audits.

Self-assessment of the internal audit activity with on-site validation by a qualified independent reviewer.

Feedback from audit customers and stakeholders.

- A. 3 and 4 only
- B. 1,2,and 4 only
- C. 1 only
- D. 1 and 2 only

Answer: B

NEW QUESTION # 212

An internal auditor is testing whether payments to outside contractors have been charged to the proper account. Which of the following sampling methods would be most useful in completing this task?

- A. Probability-proportional-to-size sampling.
- B. Judgmental sampling.
- C. Attribute sampling.
- D. Haphazard sampling.

Answer: C

Explanation:

Section: Volume D

NEW QUESTION # 213

An auditor for a large wholesaler is evaluating the controls over the approval and oversight of credit sales.

Which of the following procedures would be a control weakness?

- **A. The sales department is responsible for determining the credit ratings of customers.**
- B. The finance committee of the board of directors periodically reviews credit standards.
- C. Customers who fail to meet credit requirements must pay cash for shipments upon delivery.
- D. The credit department is responsible for approving shipments to all customers.

Answer: A

Explanation:

Section: Volume A

NEW QUESTION # 214

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