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IIA Practice of Internal Auditing Sample Questions (Q402-Q407):

NEW QUESTION # 402

The internal audit function is in the fieldwork stage of the annual staff performance appraisal assurance engagement. A new auditor is hired and added to the engagement team. The auditor reviews the engagement work program with another member of the team and suggests improvements to make the fieldwork easier to complete. What action should be taken next?

- A. Note the suggested changes to be included in next year's engagement program
- B. Update the engagement work program with the suggested changes.
- C. No action is required as the work program has been approved and is underway.
- D. Refer the suggested changes to the engagement supervisor for approval.

Answer: D

Explanation:

Comprehensive and Detailed Explanation From Exact Extract:

Per Standard 2240 - Engagement Work Program, changes to the audit program must be reviewed and approved by the engagement supervisor to ensure they remain consistent with objectives. Therefore, the correct next step is to refer suggested changes to the supervisor for approval (Option A).

NEW QUESTION # 403

According to IIA guidance, which of the following is true when the internal audit activity is asked to investigate potential ethics violations in a foreign subsidiary?

- A. Communication of any internal ethics violations to external parties may occur with appropriate safeguards.
- B. Cross-cultural differences should always be handled by the staff of the same cultural background.
- C. Cultural impacts are less critical where the organization practices uniform policies around the globe.
- D. Local law enforcement should be involved as they are more familiar with the applicable local laws.

Answer: A

Explanation:

According to IIA guidance, when the internal audit activity investigates potential ethics violations in a foreign subsidiary, communication of any internal ethics violations to external parties may occur, but only with appropriate safeguards. This ensures that sensitive information is protected and that the organization complies with both local and international legal requirements. Cross-cultural differences and local laws must be considered, but the primary focus is on maintaining appropriate safeguards during communication. Reference: IIA Practice Guide - Auditing Ethics Programs, IIA Standard 2440 - Disseminating Results

NEW QUESTION # 404

An internal auditor is conducting an assessment of the organization's fraud controls. Which of the following would not be considered a preventive control?

1. Daily report that identifies unsuccessful system log-in attempts.
2. Weekly management communication with tips on identifying possible fraud.
3. E-mail alert sent to management for checks issued over \$100,000.00.
4. New hire training to explain fraud and employee misconduct.

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

Answer: C

NEW QUESTION # 405

A chief audit executive (CAE) following up on action plans from previously completed audits identifies that management has determined that certain action plans are no longer necessary. If the CAE disagrees with management's decision, which of the following is the most appropriate next step for the CAE to take?

- A. The CAE must discuss the matter with key shareholders.
- **B. The CAE must discuss the matter with the board**
- C. The CAE must discuss the matter with senior management
- D. The CAE must discuss the matter with legal counsel.

Answer: B

Explanation:

* Introduction:

* The chief audit executive (CAE) must ensure that audit recommendations are appropriately addressed and that any disagreements with management's decisions are resolved effectively.

* Escalation Process:

* If the CAE disagrees with management's decision to not implement certain action plans, it is important to escalate the issue to the board to ensure that risks are properly managed and that there is accountability.

* Options Analysis:

* Option A: Discussing with senior management is a preliminary step but may not resolve the issue if there is still disagreement.

* Option B: Discussing with key shareholders is not typically within the CAE's direct line of reporting and may not be appropriate.

* Option C: Legal counsel can provide advice, but the final decision on audit matters typically rests with the board.

* Option D: The most appropriate step is for the CAE to discuss the matter with the board, as they have the ultimate oversight responsibility and can ensure that management's decisions align with the organization's risk management and governance frameworks.

* Conclusion:

* The CAE should discuss the matter with the board to ensure that management's decision is aligned with the organization's risk management strategy and to address any unresolved issues.

Internal Audit Standards and Practice Guides .

NEW QUESTION # 406

Confirmation would be most effective in addressing the existence assertion for:

- A. Sales of merchandise during the regular course of business.
- **B. Inventory held on consignment.**
- C. The addition of a milling machine to a machine shop.
- D. The granting of a patent for a special process developed by the organization.

Answer: B

NEW QUESTION # 407

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