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IIA Practice of Internal Auditing Sample Questions (Q657-Q662):

NEW QUESTION # 657

According to IIA guidance, which of the following statements is true regarding the authority of the chief audit executive (CAE) to release previous audit reports to outside parties?

- A. The CAE can release prior information provided it is as originally published and distributed within the organization.
- B. The CAE can only release prior information outside the organization when mandated by legal or statutory requirements.
- C. The CAE can employ judgment and release prior audit results as they deem appropriate and necessary.
- D. The CAE can release prior internal audit reports with the approval of the board and senior management.

Answer: D

Explanation:

According to IIA guidance, the release of prior internal audit reports to external parties must be carefully managed to protect the confidentiality and integrity of the information. The CAE must obtain approval from the board and senior management before releasing such reports. This ensures that sensitive information is disclosed appropriately and in alignment with the organization's governance and compliance policies.

References: = IIA Standard 2060 - Reporting to Senior Management and the Board.

NEW QUESTION # 658

A chief audit executive (CAE) is developing a work program for an upcoming engagement that will review an organization's small contracting services. When of the following would the CAE need to consider most when developing the work program?

- A. The internal audit activity's increase in budget and staffing for the year
- **B. The organization's recent changes to how it processes payments**
- C. The contracting department's staffing changes within the last year
- D. The certifications held by the internal auditors assigned to the engagement

Answer: B

Explanation:

When developing the work program for an engagement reviewing an organization's small contracting services, the chief audit executive (CAE) should consider the organization's recent changes to how it processes payments. Changes in payment processing can significantly impact the control environment and may introduce new risks or control gaps. Understanding these changes will help the CAE design appropriate audit procedures to evaluate the effectiveness of the controls over the new processes.

The Institute of Internal Auditors (IIA) Practice Guide: Developing the Internal Audit Strategic Plan IIA Standard 2200 - Engagement Planning

NEW QUESTION # 659

During an engagement the internal auditors reported that the organization was paying suppliers without receiving the merchandise. Management responded that it would immediately establish the use of receiving reports. As part of the follow-up activity, which of the following procedures would be the most appropriate in determining that management action was implemented?

- A. Interview warehouse employees to ascertain adherence to new policy.
- B. Ask management if the new policy related to the receiving reports is in place.
- **C. Select a sample of payments and determine if a receiving report exists.**
- D. Select a sample of receiving reports and determine if payments were made.

Answer: C

NEW QUESTION # 660

The scope of a business process review primarily involves:

- A. Appraising the environment and comparing against established criteria.
- B. Reviewing routine financial information and assessing the appropriateness of various accounting treatments.
- C. Assessing the organization's system of internal controls.
- **D. Evaluating organizational and departmental structures, including assessments of transaction flows.**

Answer: D

Explanation:

Section: Volume B

NEW QUESTION # 661

If an auditor is sampling to test compliance with a particular company policy, which of the following factors should not affect the allowable level of sampling risk?

- A. The adverse consequences of noncompliance.
- B. The acceptable level of risk of making an incorrect audit conclusion.

