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IIA Qualified Info Systems Auditor CIA Challenge Exam Sample Questions (Q64-Q69):

NEW QUESTION # 64

Which of the following is the most important determinant of the objectives and scope of assurance engagements?
The organizational chart, business objectives, and policies and procedures of the area to be reviewed

- A. The requests of operational and senior management throughout the organization.
- B. The most recent risk assessment conducted by management of the area to be reviewed.
- C. The preliminary risk assessment performed by internal auditors planning the engagement.

Answer: C

Explanation:

The primary determinant of the objectives and scope of assurance engagements is the preliminary risk assessment performed by internal auditors. This assessment identifies the key risks associated with the area under review and helps prioritize the audit efforts based on the significance and likelihood of these risks. This approach ensures that the engagement focuses on the most critical areas, thereby adding value to the organization.

NEW QUESTION # 65

Which of the following would be considered a violation of The IIA's mandatory guidance on independence?

- A. The chief audit executive (CAE) reports functionally to the board and administratively to the chief financial officer
- B. The CAE updates the internal audit charter and presents it to the board for approval periodically, not on a specific timeline
- **C. The board seeks senior management's recommendation before approving the annual salary adjustment of the CAE.**
- D. The CAE confirms to the board, at least once every five years, the organizational independence of the internal audit activity.

Answer: C

Explanation:

* Independence Requirement: The IIA's mandatory guidance emphasizes the importance of the CAE's independence to ensure unbiased internal audit activities.

* Conflict of Interest: Seeking senior management's recommendation for the CAE's salary adjustment can create a conflict of interest and potentially compromise the CAE's independence.

* Best Practices: To maintain independence, the CAE's compensation should be determined by the board without influence from senior management.

* Standard Compliance: According to the IIA's Attribute Standard 1110 - Organizational Independence, the CAE must report to a level within the organization that allows the internal audit activity to fulfill its responsibilities.

References:

* IIA Standard 1110 - Organizational Independence .

NEW QUESTION # 66

Which of the following activities is most likely to require a fraud specialist to supplement the knowledge and skills of the internal audit activity?

- A. Planning an engagement of the area in which fraud is suspected.
- **B. Interrogating a suspected fraudster.**
- C. Employing audit tests to detect fraud
- D. Completing a process review to improve controls to prevent fraud.

Answer: B

Explanation:

Specialized Knowledge: Interrogating a suspected fraudster requires specialized knowledge and skills that go beyond the typical expertise of internal auditors. This includes understanding interrogation techniques, legal implications, and psychological aspects.

Fraud Specialist: A fraud specialist is trained in conducting investigations, including interrogations, and can provide valuable insights and evidence in cases of suspected fraud.

IIA Standards: According to Standard 1210.A2, internal auditors must have sufficient knowledge to evaluate the risk of fraud and the manner in which it is managed by the organization but are not expected to have the expertise of a person whose primary responsibility is detecting and investigating fraud.

Collaborative Approach:

* Fraud Investigations: Engaging a fraud specialist ensures that the investigation is conducted thoroughly and professionally, adhering to legal and ethical standards.

* Support to Internal Audit: The fraud specialist can provide support and guidance to the internal audit activity, enhancing the overall effectiveness of the fraud investigation.

References:

* Employing a fraud specialist to interrogate a suspected fraudster ensures that the investigation is handled with the necessary expertise and legal compliance, thereby increasing the chances of uncovering the truth and taking appropriate actions.

NEW QUESTION # 67

A bicycle manufacturer incurs a combination of fixed and variable costs with the production of each bicycle. Which of the following statements is true regarding these costs?

- A. if the number of bicycles produced is increased by 15 percent, the variable cost per unit will increase proportionally
- **B. if the number of bicycles produced is increased by 30 percent, the fixed cost per unit will decline.**
- C. The fixed cost per unit will vary directly based on the number of bicycles produced during the production cycle.
- D. The total variable cost will vary proportionally and inversely with the number of bicycles produced during a production run.

Answer: B

Explanation:

* Introduction:

* Understanding cost behavior is crucial in managing production and financial performance in manufacturing.

* Cost Characteristics:

* Fixed costs remain constant in total but vary per unit with changes in production volume.

* Variable costs vary directly with production volume but remain constant per unit.

* Options Analysis:

* Option A: Variable costs per unit remain constant regardless of production volume.

* Option B: Fixed costs per unit decrease as production volume increases, not directly.

* Option C: Total variable costs vary directly with production volume, not inversely.

* Option D: Fixed costs per unit will decline as the number of units produced increases due to the spreading of fixed costs over a larger number of units.

* Conclusion:

* When production increases by 30%, the fixed cost per unit will decline as the same total fixed cost is allocated over a greater number of units.

NEW QUESTION # 68

An internal audit activity maintains a quality assurance and improvement program that includes annual self-assessments. The internal audit activity includes in each engagement report a clause that the engagement is conducted in conformance with the International Standards for the Professional Practice of Internal Auditing (Standards). Which of the following justifies inclusion of this clause in the reports?

- A. The audit committee has reviewed the annual self-assessment results and approved the use of the clause.
- B. Internal audit activity policies and engagement records provide relevant, sufficient, and competent evidence that the statement is correct.
- **C. The self-assessment results were validated by a qualified external review team three years prior.**
- D. The internal audit charter, approved by the audit committee, requires conformance with the Standards

Answer: C

Explanation:

According to the IIA Standards, an internal audit activity must have an external assessment conducted at least once every five years by a qualified, independent reviewer or review team from outside the organization. The validation by an external team ensures that the internal audit activity's self-assessments and quality assurance practices meet the required standards.

NEW QUESTION # 69

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