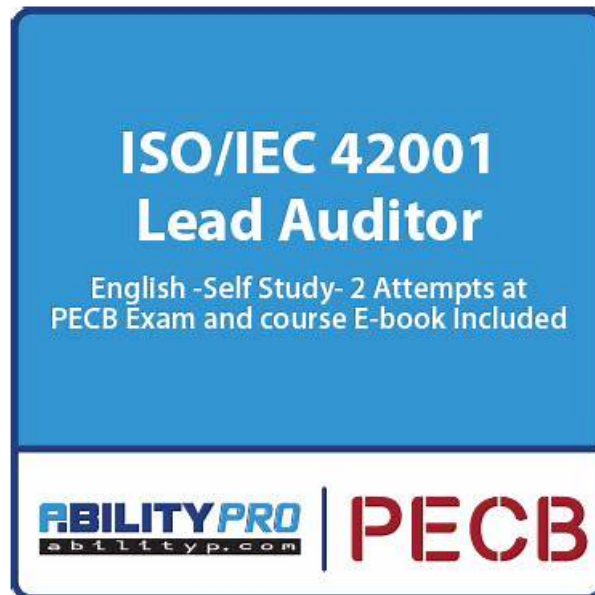


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Auditor Exam Sample Questions (Q130-Q135):

NEW QUESTION # 130

Question:

An auditor has been assigned to perform a certification audit for an organization. However, the auditor discovers that their close relative holds a key management position within the organization being audited.

What kind of threat to impartiality does this situation represent?

- A. Familiarity
- B. Self-interest
- C. Intimidation
- D. Advocacy

Answer: A

Explanation:

This situation represents a Familiarity Threat.

* ISO/IEC 17021-1:2015 Clause 5.2.7 identifies familiarity as a risk when an auditor develops a relationship with a client that could impair objectivity.

* The ISO/IEC 42001 Lead Auditor Guide states: "Familiarity threat occurs when an auditor becomes too sympathetic to the auditee's interests, due to close relationships or repeated interactions." A relative in management would heavily impair the auditor's independence.

Reference: ISO/IEC 17021-1:2015 Clause 5.2.7; ISO/IEC 42001 Lead Auditor Study Manual Section 4 ("Threats to Auditor Impartiality").

NEW QUESTION # 131

A certification body is conducting surveillance audits for a company that manages multiple sites, including a temporary construction site with a limited duration. The audit team is considering whether the presence of this temporary site should influence the frequency of surveillance audits. Can this factor necessitate an adjustment in the audit schedule?

- A. Yes, because it represents a management system certification of limited duration
- B. Yes, but only if the construction site operates under different seasonal conditions
- C. No, temporary construction sites do not influence audit frequency

Answer: A

Explanation:

Per ISO/IEC 17021-1:2015 Clause 9.6.2.2 and IAF MD 1:2018, temporary sites that exist for short durations (e.g., construction projects) may influence audit scheduling and frequency because they are part of the management system's operational context and may require accelerated surveillance to ensure conformity over their brief operational lifespan.

Reference:

ISO/IEC 17021-1:2015 Clause 9.6.2.2 - Audit scheduling

IAF MD 1:2018 - Certification of multiple sites based on sampling

ISO/IEC 42001:2023 Clause 4.1 - Understanding the organization and its context

NEW QUESTION # 132

An audit team member is tasked with evaluating a sophisticated AI system used for autonomous driving. They lack the necessary expertise but proceed without consulting a specialist. Which principle is being neglected in this scenario?

- A. Independence
- B. Due Professional Care
- C. Confidentiality
- D. Integrity

Answer: B

Explanation:

The principle being neglected is Due Professional Care.

According to ISO 19011:2018 - Clause 4(f), auditors are expected to apply diligence, competence, and judgment during audit activities. If an auditor proceeds with an audit without the required expertise, especially for a high-risk system like autonomous driving, this violates the principle of due care.

The PECB Lead Auditor Guide - Domain 3 clearly states that in complex technical environments (such as AI or autonomous systems), auditors must seek assistance from domain specialists when they lack direct experience.

Reference: ISO 19011:2018 - Clause 4(f): "Due professional care"

PECB Lead Auditor Guide - Domain 3: "Auditor Competence and Responsibilities"

NEW QUESTION # 133

Question:

During the annual ISO/IEC 42001 audit at a financial company, the auditor selected and analyzed a sample of 5 out of 25 follow-up nonconformity reports to assess whether the company adheres to its follow-up process.

What type of evidence did the auditor gather?

- A. Qualitative
- B. Observational
- C. Semi-quantitative
- **D. Quantitative**

Answer: D

Explanation:

The auditor gathered Quantitative evidence.

* Quantitative evidence is defined as evidence that is measurable and based on numbers or statistical sampling.

* ISO 19011:2018 Clause 6.5.5 states: "Quantitative audit evidence is numerical or measurable and collected through sampling, measurements, or observations."

* Sampling nonconformity reports to check process adherence clearly falls under quantitative evidence.

Reference: ISO 19011:2018 Clause 6.5.5; ISO/IEC 42001:2023 Clause 9.2.2.

NEW QUESTION # 134

How are auditors expected to handle conflicts of interest during an audit?

- A. By ignoring conflicts to maintain impartiality
- **B. By disclosing any potential conflicts and avoiding auditing the affected area**
- C. By assigning an external auditor to handle the conflict
- D. By excluding the affected area from the audit scope

Answer: B

Explanation:

The correct practice is: disclose any potential conflicts and avoid auditing the affected area.

ISO 19011:2018 - Clause 5.3 and Clause 6.3.2 require auditors to declare conflicts of interest and take steps to preserve impartiality.

Failure to do so compromises the integrity and independence of the audit.

According to the PECB Lead Auditor Guide, auditors should immediately report any situation where their objectivity may be questioned, including past relationships, financial ties, or personal bias.

NEW QUESTION # 135

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