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IIA Essentials of Internal Auditing Sample Questions (Q166-Q171):

NEW QUESTION # 166

According to IIA guidance, which of the following must internal auditors consider to conform with the requirements for due professional care during a consulting engagement?

The cost of the engagement, as it pertains to audit time and expenses in relation to the potential benefits.

The needs and expectation of clients, including the nature, timing, and communication of engagement results.

The application of technology-based audit and other data analysis techniques, where appropriate.

The relative complexity and extent of work needed to achieve the engagement's objectives.

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

Answer: D

NEW QUESTION # 167

Which of the following components influences the risk consciousness of an organization's people and is the basis for all other components of enterprise risk management?

- A. Objective setting.
- B. Risk Assessment.
- C. Internal Environment.
- D. Information and Communication.

Answer: C

NEW QUESTION # 168

Which of the following situations is most likely to prompt the internal audit activity to disclose its nonconformance with the Standards?

- A. The internal audit activity committed to carrying out an audit of documentation on investment hedging, and a hedging expert was contracted to assist with the engagement.
- B. A periodic quality self-assessment of the internal audit activity identified a number of improvement areas with regard to key performance indicators.
- C. One of the organization's senior internal auditors owns a side business, though to date, no sales have been made to this business.
- D. The annual internal audit plan includes performance audits of main business processes, but reviews of high-risk development projects were not considered.

Answer: C

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IIA Essentials of Internal Auditing Sample Questions (Q301-Q306):

NEW QUESTION # 301

According to IIA guidance, which of the following is an appropriate role for the internal audit activity?

- A. Implementing risk responses on management's behalf.
- **B. Coaching management in responding to risks.**
- C. Imposing risk management processes.
- D. Setting the risk appetite.

Answer: B

NEW QUESTION # 302

Which of the following is the best way for an internal auditor to demonstrate due professional care?

- A. Request and receive client feedback surveys during the engagement
- B. Execute internal audit work in such a manner as to provide absolute assurance of compliance
- **C. Conduct an audit to the same extent that another prudent auditor would under similar circumstances**
- D. Seek feedback from the engagement supervisor during the engagement

Answer: C

Explanation:

The best way for an internal auditor to demonstrate due professional care is to conduct an audit to the same extent that another prudent auditor would under similar circumstances. This involves applying the knowledge, skills, and judgment expected of an auditor in comparable roles or situations, ensuring thoroughness and appropriateness in the conduct of the audit work, and adhering to professional standards and ethical guidelines.

The IIA's International Standards for the Professional Practice of Internal Auditing on due professional care.

NEW QUESTION # 303

Upon completion of an external quality assessment, which of the following would the chief audit executive be required to report to the board?

- A. The total time spent to accomplish the external assessment
- B. The timetable and schedule of the next external assessment
- C. The competency and independence of the external assessment team
- **D. The detailed evaluation results of the external assessment**

Answer: D

Explanation:

Upon completion of an external quality assessment, the chief audit executive is required to report the detailed evaluation results of the external assessment to the board. This disclosure is crucial as it provides the board with insights into the effectiveness and efficiency of the internal audit function, highlighting areas of strength and opportunities for improvement. It facilitates informed decision-making regarding the internal audit activity's practices and processes. References: IIA Standard 1320 - Reporting on the Quality Assurance and Improvement Program

NEW QUESTION # 304

An internal auditor in a busy internal audit activity reviews her continuing professional development records toward the end of the year and is concerned to find she has undertaken limited training and formal professional development. Which of the following actions is the most appropriate for her to take?

- A. Remind the chief audit executive (CAE) that he is responsible for her continuing professional development and needs to address the issue
- B. Accept that she is unlikely to meet continuing professional development requirements but look to attend training courses at the next available time.
- C. Contact her professional organization and explain that she does not need formal professional development, as she is being developed sufficiently through undertaking audit engagements.
- **D. Accept that she is responsible for her own continuing professional development, develop a professional plan, and discuss it with the CAE.**

Answer: D

Explanation:

The most appropriate action for an internal auditor who realizes that she has undertaken limited training and professional development is to accept responsibility for her own continuing professional development, develop a professional plan, and discuss it with the CAE. This proactive approach ensures that she meets the ongoing professional development requirements, aligns her training needs with the objectives of the internal audit activity, and maintains the necessary competencies to perform effectively in her role.

Institute of Internal Auditors (IIA) - International Professional Practices Framework (IPPF)

NEW QUESTION # 305

An internal auditor at a multinational organization is reviewing the effectiveness of the organization's risk management framework. In this scenario, which of the following statements is true?

- A. To achieve an effective internal control environment, the organization's risk management plan must be documented and communicated to all levels throughout each region.
- **B. Setting clear objectives is a precondition to effectively identifying, assessing, and responding to the organization's risks.**
- C. The auditor should consider local cultures and customs in various regions when assessing control effectiveness.
- D. Regardless of their location, employees at all levels share responsibility for designing effective controls to mitigate risks.

Answer: B

Explanation:

Setting clear objectives is crucial for effective risk management. Clear objectives provide a basis for identifying, assessing, and responding to risks. They ensure that all risk management activities are aligned with the organization's goals and help to prioritize risks based on their potential impact on achieving these objectives. Without clear objectives, it is challenging to evaluate the relevance and significance of risks and to develop appropriate risk responses.

COSO Enterprise Risk Management Framework

IIA Practice Guide: Assessing the Adequacy of Risk Management Using ISO 31000

NEW QUESTION # 306

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