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IIA Practice of Internal Auditing Sample Questions (Q59-Q64):

NEW QUESTION # 59

An organization has an opening for an entry-level internal audit position. When interviewing for the position, which of the following is the least important skill for an entry-level internal auditor?

- A. Time management skills.
- B. Interpersonal skills.
- C. Communication skills.
- **D. Conflict resolution skills.**

Answer: D

NEW QUESTION # 60

A financial services organization's CEO requests that the internal audit function carry out fraud scenario testing over the supplier payment process. The engagement supervisor intends to identify these scenarios using a technique that motivates the sharing of ideas. Which of the following provides the internal audit function with this information?

- A. Fraud risk matrix
- **B. Brainstorming**
- C. Walkthroughs
- D. Benchmarking

Answer: B

Explanation:

Comprehensive and Detailed Explanation:

Brainstorming (C) is a structured group technique that encourages creative idea-sharing and motivates participation. It is particularly useful when identifying fraud scenarios because it allows auditors, managers, and subject matter experts to discuss possible methods of fraud and risks in the payment process.

* A fraud risk matrix (A) is useful later for prioritization but does not generate ideas.

* Benchmarking (B) compares practices with industry peers, not internal fraud risks.

* Walkthroughs (D) help auditors understand processes but are not idea-generation tools.

Therefore, brainstorming is the most suitable approach to identify fraud scenarios in supplier payments, aligning with best practices in fraud risk assessment.

NEW QUESTION # 61

As part of an operational audit, an auditor compared records of current inventory with usage during the prior two-year period and determined that the spare parts inventory was excessive. What step should the auditor perform first?

- **A. Determine whether a clear policy exists for setting inventory limits.**
- B. Determine who approved the purchase orders for the spare parts.
- C. Determine the effects of a stock-out on the organization's profitability.
- D. Determine whether purchases were properly recorded.

Answer: A

NEW QUESTION # 62

Evidence discovered during the course of an engagement suggests that multiple incidents of fraud have occurred. There do not appear to be sufficient controls in place to prevent reoccurrence. Which of the following is the internal auditor's most appropriate next step?

- A. Provide the evidence that was discovered to local law enforcement for possible prosecution of the suspected fraud
- **B. Discuss the situation with the engagement supervisor to determine whether fraud investigation experts are required to investigate the matter properly.**
- C. Fully document in the workpapers the evidence that has been discovered and recommend appropriate controls to address the fraud
- D. Immediately notify management of the area under review and the other internal auditors involved in the engagement

Answer: B

Explanation:

IIA Standards on Fraud:

* Standard 2120 - Risk Management: Internal auditors must evaluate the potential for the occurrence of fraud and how the organization manages fraud risk.

* Immediate Response: When evidence of fraud is discovered, the internal auditor must ensure that appropriate actions are taken promptly.

Next Steps for Internal Auditor:

* Consult with Supervisor: The internal auditor should discuss the findings with the engagement supervisor. This ensures that the situation is assessed by a more experienced individual who can determine the next steps, including the need for specialized fraud investigation resources.

* Specialized Expertise: Determining whether fraud investigation experts are needed is crucial for handling the matter appropriately, as they possess the necessary skills to investigate complex fraud cases.

Documenting Evidence:

* While documenting the evidence and recommending controls is important (Option C), the immediate step should involve consultation with the supervisor to decide on the investigation approach.

* Notifying management directly (Option A) or law enforcement (Option D) should follow internal protocols and often occur after consultation with the supervisor and possibly higher-level approvals.

References:

* Engaging the engagement supervisor ensures that the appropriate steps are taken to investigate the fraud properly, aligning with professional standards and ensuring a thorough investigation.

NEW QUESTION # 63

Which of the following statements generally true regarding audit engagement planning?

- A. Audit objectives should be general and do not change.
- B. Computer-assisted audit techniques are typically not useful during engagement planning
- C. The best source for detailed process information is senior management
- D. Internal auditors should prepare a detailed audit program for testing controls

Answer: A

NEW QUESTION # 64

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