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IIA Practice of Internal Auditing Sample Questions (Q206-Q211):

NEW QUESTION # 206
Which of the following techniques could be used to evaluate the effectiveness of changes to the operation of a computer help line?

- A. Walk-throughs.
- B. Quality circles.
- C. Benchmarking.
- D. Baseline measurements.

Answer: D

NEW QUESTION # 207
Which of the following represents the best example of a strategic goal?

- A. Customer satisfaction index has to be 90% each quarter.
- B. The organization aims to decrease the budget by 10%.
- C. The organization will be carbon neutral within 5 years.
- D. Ten rapid charging stations will be installed next year.

Answer: C

Explanation:
Comprehensive and Detailed Explanation From Exact Extract:
Strategic goals are long-term, broad, and mission-driven.
* Options A, B, and C represent short-term operational or tactical goals.
* Option D (carbon neutrality in 5 years) represents a long-term strategic goal.

NEW QUESTION # 208
According to IIA guidance, which of the following should be considered when creating policies and procedures for the internal audit activity (IAA)?

- A. Complexity of audit activities, structure of the IAA, and audit staff skills and competencies.
- B. Number of auditors, complexity of audit activities, and structure of the IAA.
- C. Number of auditors, complexity of audit activities, and audit staff skills and competencies.
- D. Number of auditors, structure of the IAA, and audit staff skills and competencies.

Answer: B

Explanation:
Section: Volume C

NEW QUESTION # 209
Which of the following statements is false regarding roles and responsibilities pertaining to risk management and control?

- A. The chief audit executive is responsible for overseeing the evaluation risk management and control processes.
- B. Internal auditors provide assurance about risk management and control process effectiveness.
- C. Senior management is charged with overseeing the establishment risk management and control processes.
- D. Operating managers are responsible for assessing risks and controls in their departments.

Answer: A

Explanation:
Section: Volume E
Explanation

NEW QUESTION # 210
Which of the following would provide the best audit evidence regarding the effectiveness of an applied research department?

- A. Develop a cost-per-product analysis for products developed over the past five years.
- B. Develop a report on revenue generated by or cost savings directly attributable to newly developed products.
- C. Compare the number of this year's new product developments to the number of new product developments for the past five years.
- D. Compare research as a percentage of revenue between this company and all major competitors in the same industry.

Answer: B

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