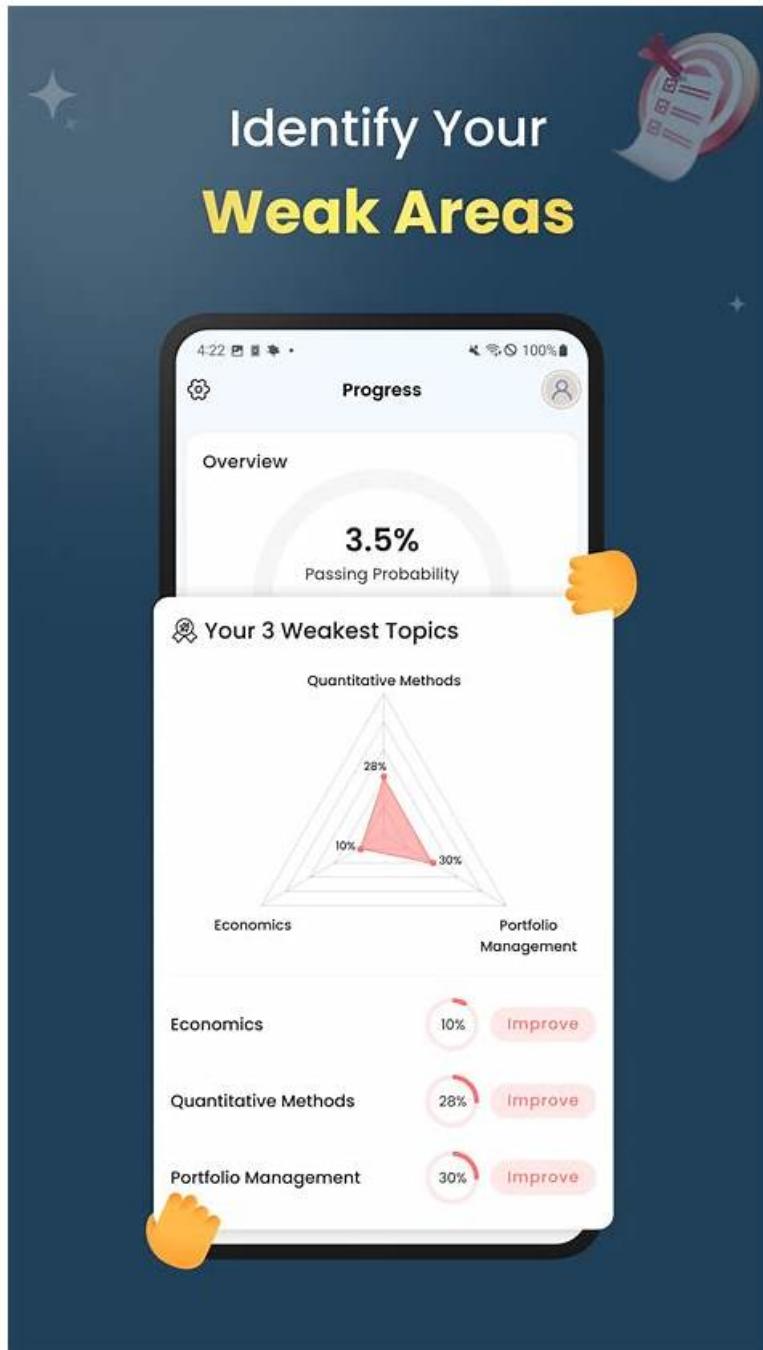


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IIA Practice of Internal Auditing Sample Questions (Q558-Q563):

NEW QUESTION # 558

An internal auditor notes that employees continue to violate segregation-of-duty controls in several areas of the finance department, despite previous audit recommendations. Which of the following recommendations is the most appropriate to address this concern?

- A. Recommend that management address these concerns immediately.
- **B. Recommend appropriate awareness training for all finance department staff.**
- C. Recommend rotating finance staff in this area.
- D. Recommend additional segregation-of-duty reviews.

Answer: B

Explanation:

Section: Volume E

NEW QUESTION # 559

Which of the following statements is true regarding the communication of audit engagement observations?

- A. Criteria, condition, cause, and effect must be communicated for material observations and significant deficiencies only
- **B. Criteria, condition, cause, and effect must be communicated for all engagement observations.**
- C. Criteria, condition, cause, and effect must be communicated for material observations only
- D. Criteria, condition, cause, and effect do not need to be communicated for insignificant observations with adequate compensating key controls.

Answer: B

Explanation:

Section: Volume D

Explanation/Reference:

NEW QUESTION # 560

An internal auditor notices that a division has recorded uncharacteristically high sales and gross margins for the past three months and now suspects the division is reporting fictitious sales. Which course of action should the auditor follow to determine whether fraud has occurred?

- A. Trace a sample of shipping documents to related sales invoices to verify proper billing.
- B. Compare the division's sales and gross margins to those of the prior three-month period.
- **C. Send accounts receivable balance confirmations to customers.**
- D. Estimate the sales and cost of goods sold for the three-month period by using regression analysis.

Answer: C

Explanation:

Section: Volume C

NEW QUESTION # 561

An internal auditor is conducting an assessment of the purchasing department. She has worked the full amount of hours budgeted for the engagement; however, the audit objectives are not yet complete. According to IIA guidance, which of the following are appropriate options available to the chief audit executive?

1. Allow the auditor to decide whether to extend the audit engagement.
2. Determine whether the work already completed is sufficient to conclude the engagement.
3. Provide the auditor feedback on areas of improvement for future engagements.
4. Provide the auditor with instructions and directions to complete the audit.

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

Answer: A

Explanation:

Section: Volume E

NEW QUESTION # 562

Which of the following situations is most critical for the chief audit executive to report to the board?

- A. A staff internal auditor had difficulties completing a portion of the audit because management of the area under review was unwilling to cooperate and provide information timely.
- B. The chief audit executive disagreed with the business unit manager's initial decision to accept a particular risk. Management ultimately agreed to address the risk only after discussing the issue with senior management.
- C. The resignation of an internal audit manager during the year caused the chief audit executive to defer a number of audit engagements to the following year.
- D. The internal audit activity was restructured, which resulted in a significant change in responsibilities among audit managers and supervisors for some audits

Answer: B

Explanation:

The most critical situation for the chief audit executive (CAE) to report to the board is the disagreement with the business unit manager's initial decision to accept a particular risk, which was only addressed after discussion with senior management. This situation is critical because it involves a risk that was initially accepted without proper mitigation, which could have significant implications for the organization. Reporting this to the board ensures that they are aware of potential disagreements regarding risk acceptance and management's approach to risk mitigation.

References:

* IIA Standards: 2060 - Reporting to Senior Management and the Board

* IIA Practice Guide: Reporting to the Board and Senior Management

NEW QUESTION # 563

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