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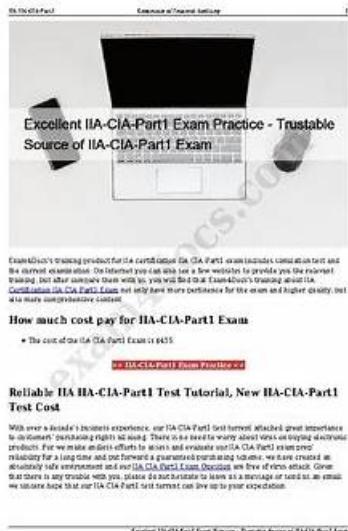
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IIA Essentials of Internal Auditing Sample Questions (Q479-Q484):

NEW QUESTION # 479
Which of the following is not an appropriate activity for internal auditors to perform?

- A. Recommend management seek a consulting firm to advise on outsourcing.
- B. Implement solutions for specific organizational problems.
- C. Accumulate data, obtain varying views, and report information to senior management.
- D. Highlight matters that require management's attention.

Answer: B

NEW QUESTION # 480
Which type of objectives can best be described as broad goals that promote the effective and efficient use of resources?

- A. Reporting objectives.
- B. Compliance objectives.
- C. Operational objectives.
- D. Strategic objectives.

Answer: C

Explanation:
Section: Volume E

NEW QUESTION # 481
During an audit engagement in an insurance company, an internal auditor discovered that senior management had purposely misclassified $200,000 in assets on financial statements submitted to regulatory authorities in order to avoid significant statutory penalties. To remain in compliance with the IIA Code of Ethics, what would be the most appropriate action for the auditor to take?

- A. Report the matter to regulatory authorities since senior management is implicated.
- B. Send an informative memo to the external auditors.
- C. Discuss the matter with audit management and ensure that the audit committee is informed.
- D. Note the situation in the workpapers and inform the chief executive officer.

Answer: C

NEW QUESTION # 482
Non-statistical sampling does not require which of the following?

- A. A smaller sample size than if selected using statistical sampling.
- B. The sample to be selected haphazardly.
- C. The sample to be representative of the population.
- D. Projecting the results to the population.

Answer: A

NEW QUESTION # 483
Which of the following would be the least significant consideration when performing a risk analysis?

- A. Results of prior audits.

- B. Financial exposure and potential loss.
- C. Skills available within the audit staff.
- D. Major operating changes.

Answer: C

NEW QUESTION # 484

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