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IIA Essentials of Internal Auditing Sample Questions (Q515-Q520):

NEW QUESTION # 515

According to IIA guidance, which of the following best demonstrates that the chief audit executive is properly reporting the results of the quality assurance and improvement program to senior management and the board?

- A. Keeping files of reports of ongoing external assessment monitoring.
- B. Giving copies of both external and internal assessments to the board.
- C. Retaining copies of board meeting minutes showing that discussions of assessments took place.
- **D. Providing a written conformance statement to both senior management and the board.**

Answer: D

Explanation:

The IIA guidance specifies that the chief audit executive (CAE) should communicate the results of the quality assurance and improvement program (QAIP) to senior management and the board. This includes providing a written conformance statement that indicates whether the internal audit activity conforms to the IIA's International Standards for the Professional Practice of Internal Auditing. This practice ensures transparency and accountability in the internal audit function and helps stakeholders understand the level of adherence to professional standards.

References:

* IIA Standard 1320: Reporting on the Quality Assurance and Improvement Program

* IIA Practice Guide: Quality Assurance and Improvement Program

NEW QUESTION # 516

Which of the following statements correctly describes how workpaper standards can improve the efficiency of internal audit operations?

- A. They mandate the workpaper retention period.
- B. They grant external parties approved by management access to workpapers.
- **C. They require supervisors to provide written confirmation of the workpapers they review.**
- D. They allow the design and content to vary depending on the nature of the engagement.

Answer: C

NEW QUESTION # 517

A code of business conduct provides?

- **A. A passive method of fraud deterrence.**
- B. An alternative to "tone at the top" programs.
- C. A program to anonymously report irregularities to authorities.
- D. A fraud avoidance plan that does not explicitly describe punishments for violations.

Answer: A

NEW QUESTION # 518

An accounts payable clerk has recently transferred into the internal audit activity and has been assigned to an engagement related to accounts payable processes for which he was previously responsible. Which of the following is the best action for the new internal auditor to take?

- A. If it is a consulting engagement, accept the assignment because direct knowledge of the existing accounts payable processes will provide depth and add more value.
- B. If it is an assurance engagement, accept the assignment because direct knowledge of the existing accounts payable processes will provide depth and add more value.,
- C. If it is an assurance engagement, accept the assignment because the chief audit executive had knowledge of the internal auditor's previous role when this engagement was assigned.
- **D. If it is a consulting engagement, decline the assignment and ask to be reassigned, because in a consulting engagement the auditor must not assess operations for areas in which they were previously responsible.**

Answer: D

Explanation:

If the assignment is a consulting engagement, the best action for the new internal auditor, who recently transferred from being an accounts payable clerk, is to decline the assignment and ask to be reassigned. This avoids any conflict of interest and maintains objectivity, as the auditor would be evaluating processes for which they were previously responsible, potentially compromising the independence and objectivity required in consulting engagements.

IIA Standards 1120 - Objectivity

NEW QUESTION # 519

To encourage internal audit objectivity, which of the following is an appropriate policy the chief audit executive should establish?

- A. To receive an outstanding performance rating, internal auditors are required to generate audit findings.
- **B. Internal auditors should report their audit findings directly to the audit committee.**
- C. Internal auditors are permitted to audit an entity managed by a close friend or relative, as long as they notify the chief audit executive.
- D. Prior to hiring a new internal auditor, the chief audit executive must determine whether the auditor owns stock in the organization.

Answer: B

Explanation:

To encourage and maintain internal audit objectivity, it is crucial for internal auditors to have an independent reporting line, preferably directly to the audit committee. This policy helps minimize potential biases or influences from management and ensures that audit findings are communicated openly and transparently without fear of repercussion or conflict of interest, thereby safeguarding the objectivity of the audit function.

References: Institute of Internal Auditors (IIA) - International Standards for the Professional Practice of Internal Auditing

NEW QUESTION # 520

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