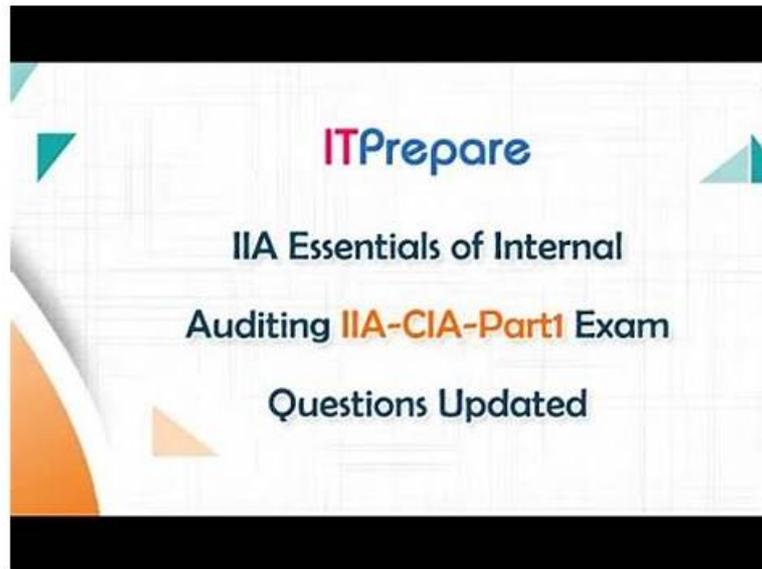


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IIA Essentials of Internal Auditing Sample Questions (Q552-Q557):

NEW QUESTION # 552

During an audit engagement, a junior staff internal auditor begins to suspect a fraud may have occurred involving a friend of the engagement supervisor. He reports his concerns to the engagement supervisor, who disagrees with his suspicions and directs him to

continue with the engagement as planned. Given the circumstance, what is the most appropriate action for the junior auditor to take?

- **A. Escalate the concern to the chief audit executive.**
- B. Document in the workpapers and expand testing.
- C. Continue with the engagement as planned, per the more senior auditor.
- D. Report the suspected fraud to law enforcement officials and seek financial restitution.

Answer: A

Explanation:

In cases where a junior auditor suspects fraud involving an engagement supervisor's associate and the supervisor dismisses these concerns, the most appropriate and ethical action is to escalate the issue to a higher authority within the audit function, such as the chief audit executive (CAE). This ensures that the concern is objectively evaluated and that the auditor adheres to professional standards of independence and objectivity.

Institute of Internal Auditors (IIA) - Code of Ethics and International Standards for the Professional Practice of Internal Auditing

NEW QUESTION # 553

Which of the following best demonstrates organizational independence of the internal audit activity?

- A. The CAE's appointment is determined by the CEO
- **B. The CAE reports administratively to the chief operating officer.**
- C. The CAE's compensation is approved by the chief financial officer.
- D. The chief audit executive (CAE) reports functionally to the CEO.

Answer: B

NEW QUESTION # 554

Internal audit is performing an engagement to determine whether there were indications of questionable bidding on a city's infrastructure project. As part of the engagement the internal audit activity became aware that certain firms tend to receive the contracts for large city projects. How should the internal audit activity proceed with the engagement and identify questionable bidding practices?

- A. Obtain the city's vendor listing to determine whether there was an adequate number of firms available to solicit bids for projects
- **B. Obtain the city's contracting files to determine whether the city demonstrated efforts to solicit bids from various interested firms.**
- C. Obtain a copy of the city's financial records to identify any firms that received payments for contracted goods and services.
- D. Obtain the city's official public meeting minutes to determine whether there were concerns about the contracting practices

Answer: B

Explanation:

To identify questionable bidding practices, the internal audit activity should review the city's contracting files.

This review will help determine if the city made efforts to solicit bids from a diverse range of interested firms, ensuring a fair and competitive bidding process. By examining these files, the auditors can identify any patterns of favoritism or irregularities in the awarding of contracts, which are key indicators of questionable bidding practices. This approach is consistent with best practices in auditing procurement processes.

The IIA Standards: Standard 2210 - Engagement Objectives: "Internal auditors must consider the probability of significant errors, fraud, noncompliance, and other exposures when developing the engagement objectives." IIA Practice Guide: "Auditing the Procurement Function": Emphasizes the importance of reviewing solicitation efforts and contract awards to detect potential irregularities.

NEW QUESTION # 555

Which of the following methods is not valid for completing continuing professional education hours?

- **A. Completing all audit engagements in accordance with the Standards.**
- B. Attending technical sessions held by state auditing organizations.
- C. Participating in a formal in-house training program.

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