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- Communicating engagement results and monitoring progress (20%)
- Managing the internal audit activity (20%)
- Planning the engagement (20%)

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IIA Practice of Internal Auditing Sample Questions (Q250-Q255):

NEW QUESTION # 250

Which of the following has the greatest effect on the efficiency of an audit?

- A. The complexity of deficiency findings.
- **B. The adequacy of preliminary survey information.**
- C. The organization and content of workpapers.
- D. The method and amount of supporting detail used for the audit report.

Answer: B

Explanation:

Section: Volume E

NEW QUESTION # 251

According to IIA guidance, which of the following strategies would add the least value to the achievement of the internal audit activity's (IAA's) objectives?

- A. Establish a periodic review of monitoring and reporting processes to help ensure relevant IAA reporting.
- B. Establish a format and frequency for IAA reporting that is appropriate and aligns with the organization's governance structure.
- C. Use the results of IAA engagement and advisory reporting to guide current and future internal audit activities.
- **D. Align organizational activities to internal audit activities and measure according to the approved IAA performance measures.**

Answer: D

Explanation:

While aligning organizational activities to internal audit activities and measuring according to approved IAA performance measures is important, it adds the least direct value to achieving the IAA's objectives compared to the other strategies. Establishing periodic reviews, using engagement results to guide future activities, and ensuring the format and frequency of IAA reporting align with the organization's governance structure are all more directly impactful strategies. Reference: = IIA Standard 1300 - Quality Assurance and Improvement Program and IIA Standard 1320 - Reporting on the Quality Assurance and Improvement Program.

NEW QUESTION # 252

An internal audit activity is planning its first audit of IT shared services. Which of the following controls would typically be evaluated first?

- A. General controls.

- **B. Entity-level controls**
- C. Transaction controls
- D. Application controls

Answer: B

Explanation:

When planning the first audit of IT shared services, it is typical to evaluate entity-level controls first. Entity-level controls are overarching controls that affect the entire organization and are foundational for ensuring that specific application and transaction controls operate effectively. These controls include the organization's governance, risk management processes, and the overall control environment. Assessing entity-level controls provides a broad understanding of the control environment and highlights any pervasive issues that might impact more detailed areas of the audit.

The IIA's Global Technology Audit Guide (GTAG) and COSO's Internal Control - Integrated Framework.

NEW QUESTION # 253

Which of the following would be a red flag that indicates the possibility of inventory fraud?

- I. The controller has assumed responsibility for approving all payments to certain vendors.
- II. The controller has continuously delayed installation of a new accounts payable system, despite a corporate directive to implement it.
- III. Sales commissions are not consistent with the organization's increased levels of sales.
- IV. Payments to certain vendors are supported by copies of receiving memos, rather than originals.

- A. II and III only
- **B. I, II, and IV only**
- C. I, III, and IV only
- D. I and II only

Answer: B

Explanation:

Section: Volume A

NEW QUESTION # 254

In the years after the mid-service point of a depreciable asset, which of the following depreciation methods will result in the highest depreciation expense?

- **A. Double-declining balance.**
- B. Declining balance.
- C. Sum of the years' digits.
- D. Straight line.

Answer: A

Explanation:

Depreciation methods allocate the cost of an asset over its useful life. Different methods impact the depreciation expense reported each year.

* Option A: Sum of the years' digits.

* This is an accelerated depreciation method, which results in higher depreciation expense in the early years but not as high as the double-declining balance method.

* Option B: Declining balance.

* This method also results in higher depreciation expenses in the early years but is less accelerated compared to the double-declining balance method.

* Option C: Double-declining balance.

* This is the most accelerated method of depreciation among the options listed. It results in the highest depreciation expense in the early years of the asset's life. After the mid-service point of the asset, the double-declining balance method will still produce higher depreciation expenses compared to other methods.

* Option D: Straight line.

* This method results in equal depreciation expenses each year over the asset's useful life, leading to lower depreciation expenses in the later years compared to accelerated methods.

As per accounting principles and guidelines (e.g., GAAP and IFRS), the double-declining balance method is a form of accelerated depreciation that provides higher depreciation expenses earlier in the life of an asset. This method applies a constant rate of depreciation to the declining book value of the asset each year, which is why it results in the highest depreciation expense after the mid-service point.

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