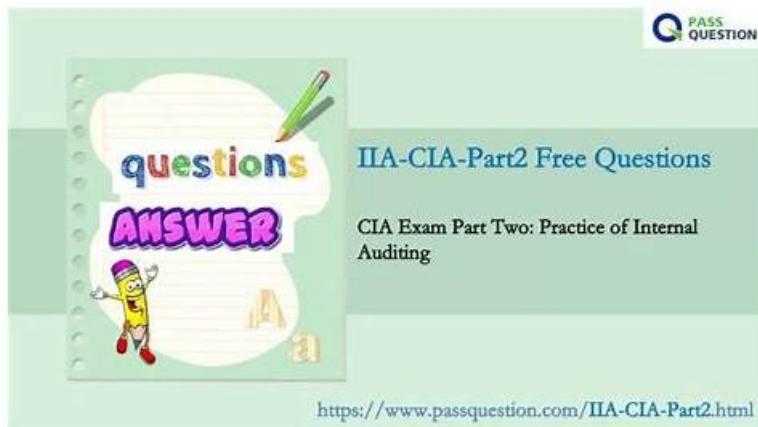


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## IIA Practice of Internal Auditing Sample Questions (Q54-Q59):

### NEW QUESTION # 54

According to the International Professional Practices Framework, the responsibility for establishing and maintaining a system to monitor the disposition of results communicated to management falls upon:

- A. Chief audit executive.
- B. Compliance officer.

- C. Senior management.
- D. Risk manager.

**Answer: A**

#### **NEW QUESTION # 55**

Which scenario would be most appropriate for using an internal control questionnaire (ICQ) to assess compliance with established policies and procedures?

- A. The auditor wants to gain assurance that inventory counts are conducted in accordance with established procedures.
- B. The auditor wants to obtain information on whether adherence to approval matrices is actually taking place in different maintenance units.
- C. The auditor wants to receive mid-level management insight on how to improve hiring practices.
- **D. The auditor wants to assess whether different subsidiaries apply centrally established procurement rules in the same manner.**

**Answer: D**

Explanation:

An internal control questionnaire (ICQ) is best used to assess whether different subsidiaries apply centrally established procurement rules in the same manner because it helps gather structured responses from different units regarding their compliance with established policies.

\* Receiving mid-level management insight on hiring practices (A) is better suited for interviews or surveys.

\* Verifying adherence to approval matrices (B) requires observation and transactional testing rather than a questionnaire.

\* Gaining assurance on inventory counts (C) would involve direct observation and reconciliation rather than an ICQ.

Reference: IIA's Practice Guide: Internal Audit and Fraud Risk Management - Use of Questionnaires in Control Assessments.

#### **NEW QUESTION # 56**

If an auditor used nonstatistical sampling instead of statistical sampling to estimate the value of inventory, which of the following would be true?

- A. The risk of incorrect acceptance would be higher.
- **B. The confidence level could not be quantified.**
- C. The precision would be larger.
- D. The projected value of inventory would be less reliable.

**Answer: B**

#### **NEW QUESTION # 57**

While conducting a review of the logistics department the internal audit team identified a crucial control weakness. The chief audit executive (CAE) decided to prepare an audit memorandum for management of the logistics department followed by an informal meeting. What is the most likely reason the CAE decided to prepare the audit memorandum?

- **A. To allow management to address the identified weakness timely**
- B. To obtain management's agreement with regard to the identified weakness
- C. To ensure that the internal audit team and the CAE are aligned with regard to the identified weakness
- D. To report up-to-date audit progress to management

**Answer: A**

Explanation:

The most likely reason the Chief Audit Executive (CAE) decided to prepare an audit memorandum for management of the logistics department is to allow management to address the identified weakness timely. An audit memorandum serves as a formal communication that highlights the issue and provides management with the necessary details to understand and address the control weakness promptly. This approach facilitates immediate corrective action, thereby reducing the risk associated with the identified weakness.

References:

\* The Institute of Internal Auditors (IIA) Standard 2420 - Quality of Communications: "Communications must be accurate,

objective, clear, concise, constructive, complete, and timely."

\* IIA Practice Guide on "Engagement Communication"

## NEW QUESTION # 58

A toy manufacturer receives certain components from an overseas supplier and uses them to assemble final products. Recently quality reviews have identified numerous issues regarding the components' compliance with mandatory quality standards. Which type of engagement would be most appropriate to assess the root causes of the quality issues?

- A. An operational audit
- B. A third-party audit
- C. A fraud investigation
- D. A risk assessment

**Answer: A**

### Explanation:

An operational audit would be the most appropriate type of engagement to assess the root causes of the quality issues with components received from an overseas supplier. Operational audits focus on the efficiency and effectiveness of operations, and in this context, would involve examining the processes related to the procurement, inspection, and quality control of components to identify the underlying causes of the quality problems.

## Reference:

## IIA Standards: 2210 - Engagement Objectives

IIA Practice Guide: Auditing the Quality Process

## NEW QUESTION # 59

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