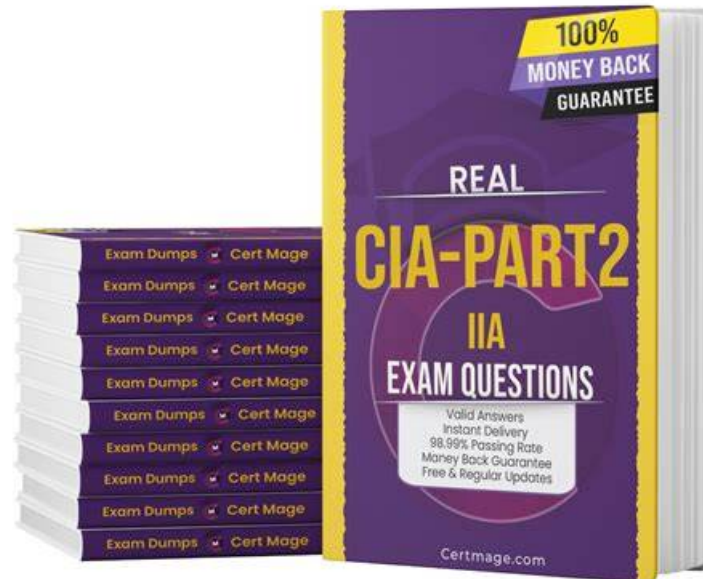


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IIA Internal Audit Engagement Sample Questions (Q615-Q620):

NEW QUESTION # 615

A healthcare organization's chief audit executive (CAE) noted that the organization's IT team relies heavily on a vendor. Therefore an IT vendor assessment review was added to the annual audit plan. During the review, the audit team discovered that the vendor had not been performing proper monitoring to ensure that the subcontractors it hired comply with the organization requirements. The organization's chief information officer (CIO) does not agree with the audit team's recommendation for the IT team to monitor the compliance level of vendor subcontractors. How should the audit team proceed to resolve this situation?

- A. Provide an example of the attestation form that vendors must use. Then, recommend that the IT team require vendors to submit the attestation form on a regular basis.
- B. Write a risk acceptance memo for the CIO to sign acknowledging the observation and indicating a willingness to accept the risk.
- C. Escalate the issue to the audit committee, as the CIO is unwilling to implement the recommended action plan.
- D. Escalate the issue to the CAE to assess whether the CIO's reasoning is acceptable.

Answer: D

NEW QUESTION # 616

A code of business conduct provides:

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

Answer: B

NEW QUESTION # 617

Which of the following sources of audit evidence is most reliable?

- A. Uncorroborated audit evidence obtained indirectly from an employee.
- B. Undocumented audit evidence obtained directly from a manager.
- C. Evidence obtained directly from an untested third party.
- D. Timely audit evidence obtained directly from a customer.

Answer: D

Explanation:

In internal auditing, the reliability of evidence is critical. According to IIA standards, evidence that is obtained directly from an external source, such as a customer, is generally considered more reliable, especially when it is timely.

Detailed Explanation:

IIA Standard 2310 - Identifying Information:

This standard requires that internal auditors obtain sufficient, reliable, relevant, and useful information to achieve the engagement's objectives. Evidence obtained directly from external sources is often deemed more reliable because it is less likely to be biased or manipulated.

Direct Evidence:

Evidence obtained directly from a customer is considered highly reliable because it comes from an independent and external party. It is less likely to be influenced by internal pressures or conflicts of interest.

Timeliness:

The timeliness of evidence also affects its reliability. Recent and relevant information is more likely to accurately reflect the current state of affairs, making it more reliable for decision-making.

Why Not Other Options?

Option A (Untested third party): Although external, the reliability of evidence from an untested third party is uncertain until their credibility is established.

Option B (Uncorroborated evidence from an employee): This is less reliable as it may be subject to bias or self-interest.

Option C (Undocumented evidence from a manager): Undocumented evidence is generally less reliable as it lacks supporting documentation that can be verified.

NEW QUESTION # 618

Which of the following is the most common method management can use to manage risk within its risk appetite?

- A. Frequent communication of risk appetite for operating personnel.
- **B. Implementation of controls.**
- C. Continuous evaluations and audits.
- D. Use of risk registers and dashboard.

Answer: B

NEW QUESTION # 619

Which of the following statements is true regarding partnership liquidation?

- **A. Partnership liquidation ends both the legal and economic life of an entity**
- B. Partnership liquidation occurs when there is capital deficiency.
- C. When a partnership is liquidated, each partner pays creditors from cash received
- D. Operations can continue after the liquidation, if all partners agree.

Answer: A

Explanation:

Partnership liquidation refers to the process of dissolving a partnership, where all assets are sold, liabilities are paid off, and any remaining assets are distributed among the partners. This process marks the end of the partnership's legal existence and its economic activities.

* Legal and Economic Termination: Upon liquidation, the partnership ceases to exist legally and economically. This means that it can no longer operate or enter into new business transactions.

* Asset Distribution: The liquidation process ensures that all assets are sold, and the proceeds are used to pay off any outstanding debts. Any remaining funds are distributed to the partners according to the partnership agreement.

* Capital Deficiency: While capital deficiency might prompt liquidation, it is not a defining characteristic of the process.

* Creditors Payment: Creditors are paid from the partnership's assets, not directly by the partners unless agreed otherwise or if the assets are insufficient to cover the liabilities.

References:

"Fundamentals of Partnership Accounting," which details the steps and consequences of partnership liquidation.

NEW QUESTION # 620

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