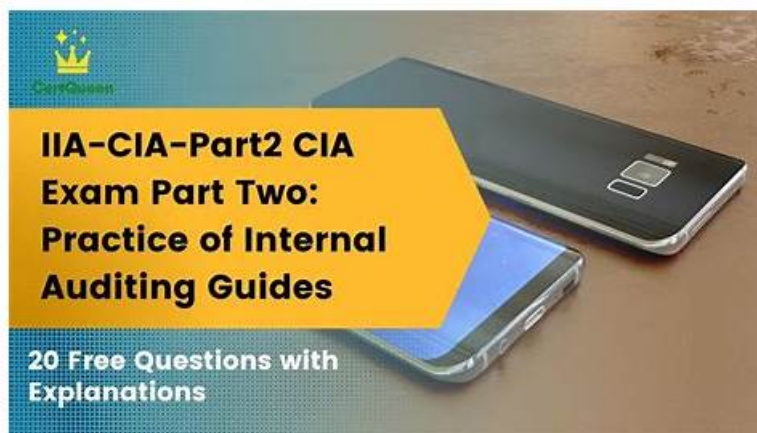


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IIA Practice of Internal Auditing Sample Questions (Q60-Q65):

NEW QUESTION # 60

For which of the following fraud engagement activities would it be most appropriate to involve a forensic auditor?

- A. Performing statistical analysis for data anomalies.
- B. Independently evaluating conflicts of interests.
- C. Assessing contracts for relevant terms and conditions.
- D. Preparing evidentiary documentation.

Answer: D

NEW QUESTION # 61

The chief executive officer has requested that the chief audit executive (CAE) coordinate the establishment of an enterprise risk management (ERM) program for the organization. Which of the following would be the most appropriate action for the CAE?

- A. Decline the request as this role compromises the CAE's objectivity.
- B. Accept the request as the role of coordinating ERM is a core function of internal audit.
- C. Decline the request as internal audit has limited knowledge and experience of risk at the enterprise level to undertake the assignment.
- D. Accept the request after consulting with the board and adhering to proper safeguards.

Answer: D

NEW QUESTION # 62

During an assurance engagement, an internal auditor noted that the time staff spent accessing customer information in large Excel spreadsheets could be reduced significantly through the use of macros. The auditor would like to train staff on how to use the macros. Which of the following is the most appropriate course of action for the internal auditor to take?

- A. The auditor may proceed with the improvement task without obtaining formal approval, because the task is voluntary and not time-intensive.
- B. The auditor must create a new, separate consulting engagement with the business process owner prior to performing the improvement task.
- C. The auditor must not perform the training, because any task to improve the business process could impact audit independence.
- D. The auditor should get permission to extend the current engagement, and with the process owner's approval, perform the improvement task.

Answer: D

Explanation:

To maintain independence and objectivity, the internal auditor should seek permission to extend the current engagement and obtain approval from the process owner before performing any improvement tasks such as training staff on how to use macros. This ensures that the improvement task is formally acknowledged and approved, maintaining the integrity of the audit process. Reference: = IIA Standard 1130 - Impairment to Independence or Objectivity and IIA Standard 2410 - Criteria for Communicating.

NEW QUESTION # 63

The chief audit executive (CAE) of an organization has completed this year's risk-based audit plan and realized that current staff resources are insufficient to meet the needs of the plan. What course of action should the CAE take?

- A. Inform the board and senior management of the resources needed, as well as the associated risks.
- B. Communicate early to those unit managers whose areas would most likely not be able to get reviewed.
- C. Get approval from human resources regarding overtime payment to be made in an effort to complete the audit plan.
- D. Amend the audit plan so that available audit resources are adequate to meet the plan's requirements.

Answer: A

Explanation:

Per IIA Standard 2020: Communication and Approval, the CAE must inform senior management and the board if the audit plan cannot be executed as approved due to resource constraints. This allows senior leaders to decide whether to provide additional resources or adjust the plan. Option A would bypass the necessary approval process. Option C shifts responsibility without addressing the root issue, while Option D may not adequately resolve resource constraints.

NEW QUESTION # 64

An internal audit manager assigns an audit team to test purchase transactions by selecting a sample from transactions processed by each of the three procurement officers.

Which of the following techniques will help the audit team achieve this sampling objective?

- A. Systematic sampling.
- **B. Stratified sampling.**
- C. Discovery sampling.
- D. Stop-or-go sampling

Answer: B

Explanation:

Stratified sampling is a technique that involves dividing a population into subgroups (strata) that share similar characteristics and then taking a sample from each subgroup. In the context of testing purchase transactions by different procurement officers, the transactions can be stratified based on the officers, ensuring that the audit team selects a sample that represents each officer's transactions. This method helps in achieving a more accurate and reliable assessment of the procurement process across all officers.

Reference:

The Institute of Internal Auditors (IIA), Practice Guide on Sampling

"Auditing and Assurance Services: An Integrated Approach" by Alvin

A. Arens, Randal J. Elder, Mark S. Beasley

NEW QUESTION # 65

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