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IIA Essentials of Internal Auditing Sample Questions (Q166-Q171):

NEW QUESTION # 166

According to IIA guidance, which of the following must internal auditors consider to conform with the requirements for due professional care during a consulting engagement?
The cost of the engagement, as it pertains to audit time and expenses in relation to the potential benefits.
The needs and expectation of clients, including the nature, timing, and communication of engagement results.
The application of technology-based audit and other data analysis techniques, where appropriate.
The relative complexity and extent of work needed to achieve the engagement's objectives.

- A. 2,3, and 4
- B. 1,2, and 3
- C. 1,3, and 4
- D. 1,2, and 4

Answer: D

NEW QUESTION # 167

Which of the following components influences the risk consciousness of an organization's people and is the basis for all other components of enterprise risk management?

- A. Objective setting.
- B. Risk Assessment.
- C. Internal Environment.
- D. Information and Communication.

Answer: C

NEW QUESTION # 168

Which of the following situations is most likely to prompt the internal audit activity to disclose its nonconformance with the Standards?

- A. The internal audit activity committed to carrying out an audit of documentation on investment hedging, and a hedging expert was contracted to assist with the engagement.
- B. A periodic quality self-assessment of the internal audit activity identified a number of improvement areas with regard to key performance indicators.
- C. One of the organization's senior internal auditors owns a side business, though to date, no sales have been made to this business.
- D. The annual internal audit plan includes performance audits of main business processes, but reviews of high-risk development projects were not considered.

Answer: C

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Passing the IIA-CIA-Part1 exam is an essential step towards becoming a Certified Internal Auditor (CIA). The CIA certification is highly respected in the internal auditing profession and is recognized globally. Essentials of Internal Auditing certification demonstrates a commitment to the profession and a high level of knowledge and expertise in internal auditing. Passing the IIA-CIA-Part1 Exam requires preparation and study, but the benefits of becoming a CIA make the effort worthwhile.

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IIA Essentials of Internal Auditing Sample Questions (Q708-Q713):

NEW QUESTION # 708

With regard to organizational governance assurance, which of the following is an appropriate role for the internal audit activity?

- A. Initiate new organizational control processes
- B. Oversee the governance and risk management processes
- C. Provide advice on organizational governance activities
- D. **Assess compliance with the organization's code of conduct**

Answer: D

Explanation:

The internal audit activity's appropriate role with regard to organizational governance assurance includes assessing compliance with the organization's code of conduct. This involves evaluating whether the organization's actions align with its stated ethical standards and conduct guidelines. This role is fundamental to assurance services, ensuring that governance processes reflect and enforce the organization's values and ethical standards as outlined in its code of conduct. References: IIA Standard 2110 - Governance

NEW QUESTION # 709

Which of the following drivers of fraud is directly controllable by an organization?

- A. **Opportunity**
- B. Rationalization
- C. Incentive
- D. Pressure

Answer: A

Explanation:

The driver of fraud that is directly controllable by an organization is Opportunity. By designing and implementing strong internal controls, clearly defining roles and responsibilities, and conducting regular audits and reviews, an organization can significantly reduce the opportunities for fraud to occur within its environment.

Fraud Triangle theory and IIA guidance on fraud risk management.

NEW QUESTION # 710

Which of the following activities best reflects the scope and status of the internal audit activity as defined in the internal audit policy statement?

- A. The board approves the annual performance evaluation of the chief audit executive.
- B. The audit manager conducts an internal quality assessment of the internal audit activity's adherence to the Standards.
- C. **The internal auditor reviews the physical access to merchandise during an inventory count.**
- D. The audit manager refrains from assigning an auditor who was a former payroll clerk to conduct a payroll audit.

Answer: C

NEW QUESTION # 711

The internal auditor obtained large volumes of transaction history data for accounts on which he suspected that some fraudulent

transactions occurred. Which of the following actions best demonstrates due professional care by the internal auditor?

- A. The internal auditor employed the use of data analytics tools to sort, analyze, and detect anomalies in the data
- B. The internal auditor requested that the branch supervisor assist in identifying fraudulent transactions, as he was most familiar with the accounts being audited.
- C. The internal auditor started the data analysis process by selecting a random sample of transactions on which to perform further tests.
- D. The internal auditor carefully scrutinized the data by manually reviewing each transaction to ensure that all irregularities were identified.

Answer: A

Explanation:

Employing the use of data analytics tools to sort, analyze, and detect anomalies in the data best demonstrates due professional care by the internal auditor. This approach allows for efficient and effective review of large volumes of data, enabling the auditor to identify patterns and irregularities that may indicate fraudulent transactions, while also adhering to the principles of competence and due care outlined in the IIA's standards.

IIA Standards for the Professional Practice of Internal Auditing

NEW QUESTION # 712

A chief audit executive (CAE) has just joined an organization with an existing internal audit activity. Based on her review of the current organizational structure, the CAE determines that the internal audit activity lacks adequate independence. Which of the following actions is the CAE's best step to take next to move the internal audit activity toward organizational independence?

- A. Request that the board restructure the reporting line of the internal audit activity to ensure the CAE has unrestricted access to the board.
- B. Ensure the limitations are disclosed through communication with the board and senior management, so that the internal audit activity can continue operating under the same organizational structure.
- C. Rotate internal audit assignments among members of the internal audit activity to minimize the effects of the current structure.
- D. Train internal auditors about organizational independence and have them sign an acknowledgment of understanding.

Answer: A

Explanation:

The best step for the chief audit executive (CAE) to take when determining that the internal audit activity lacks adequate independence is to request that the board restructure the reporting line to ensure the CAE has unrestricted access to the board. This action will help to enhance the independence and objectivity of the internal audit activity by ensuring that the CAE reports functionally to the board, which is a key aspect of maintaining organizational independence.

The IIA Standards: Standard 1110 - Organizational Independence: "The chief audit executive must report to a level within the organization that allows the internal audit activity to fulfill its responsibilities. The chief audit executive must confirm to the board, at least annually, the organizational independence of the internal audit activity." IIA Practice Guide: "Independence and Objectivity": Discusses the importance of reporting lines and organizational structure in maintaining the independence of the internal audit activity.

NEW QUESTION # 713

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