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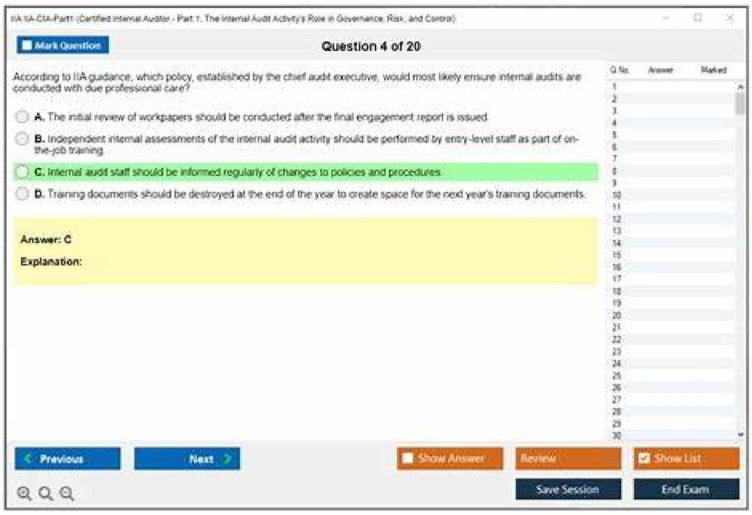

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IIA Essentials of Internal Auditing Sample Questions (Q90-Q95):

NEW QUESTION # 90
While preparing the audit plan for an automobile manufacturing company, the chief audit executive (CAE) noted that the company's engineering department received a high risk ranking. However, the internal audit activity is understaffed, and current staff do not possess the necessary skills to adequately assess the effectiveness of the engineering department. What is the most appropriate course of action for the CAE to take?

- A. Proceed with a review of the engineering department but supplement the internal audit team with nonauditors from an external engineering company who have the required skills to assist
- B. Recruit internal auditors with the required competencies and wait until they are employed before including this audit on the internal audit plan.
- C. Include the engineering department on the audit plan, use the available internal audit resources to conduct the review, and exclude procedures that cannot be adequately assessed.

- D. Advise management to accept the assessed risk until the internal auditors are able to review the area adequately.

Answer: A

Explanation:
The most appropriate course of action for the CAE when facing a lack of internal audit staff with necessary skills to audit a high-risk area, like the engineering department, is to supplement the internal audit team with external experts who possess the required competencies. This approach ensures that the audit can be conducted effectively and comprehensively, allowing for an accurate assessment of risks and controls in the engineering department without delaying the review until new auditors can be hired and trained.References:
Institute of Internal Auditors (IIA) - International Professional Practices Framework (IPPF)

NEW QUESTION # 91
Which of the following statements is true regarding consulting and assurance engagements performed by the internal audit activity'?

- A. For both assurance and consulting engagements, the auditor must independently and objectively select the criteria for evaluation
- B. For a consulting engagement, internal auditors and management jointly agree on the adequate criteria needed to evaluate governance, risk management, and controls. This is not true of assurance engagements
- C. Engagement planning and fieldwork are similar for both types of engagements (there are no major differences) although the reporting process is different depending on which service is provided
- D. For a consulting engagement objectives must address governance risk management and control processes to the extent agreed upon with the client. This is not true of assurance engagements

Answer: B

Explanation:
For consulting engagements, the criteria used to evaluate governance, risk management, and controls are determined jointly by internal auditors and the management. This is distinct from assurance engagements, where criteria are set independently by the auditor to assess whether an organization's components are functioning as intended and to evaluate compliance with policies and procedures. This distinction emphasizes the collaborative nature of consulting engagements in contrast to the independent nature of assurance engagements.
Institute of Internal Auditors (IIA) - International Professional Practices Framework (IPPF)

NEW QUESTION # 92
Which of the following is a valid statement about the use of visual observations during an audit engagement?
- Visual observations can be used to detect ineffective controls, idle resources, and safety hazards. - Visual observations can be used during both preliminary survey and fieldwork stages of the audit engagement. - Visual observations can provide unsubstantiated facts to management if the internal auditor believes the information is useful.
- Visual observations can assist an auditor in determining if a material observation should be communicated through informal means to the organization's senior management.

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

Answer: D

NEW QUESTION # 93
According to IIA guidance, which of the following corporate social responsibility {CSR) evaluation activities may be performed by the internal audit activity?
1. Consult on CSR program design and implementation
2. Serve as an advisor on CSR governance and risk management.
3. Review third parties for contractual compliance with CSR terms.
4. Identify and mitigate risks to help meet the CSR program objectives.

- A. 1, 3, and 4.

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

Answer: C

Explanation:
According to IIA guidance, the internal audit activity may serve as an advisor on CSR governance and risk management, review third parties for compliance with CSR contractual terms, and identify and mitigate risks to help meet CSR program objectives. These roles enable the internal audit to contribute effectively to the organization's CSR initiatives by ensuring governance standards are met, contractual obligations are upheld, and risks are managed proactively.
Institute of Internal Auditors (IIA) - Practice Advisories on Corporate Social Responsibility

NEW QUESTION # 94
Which of the following options describes the reason that conformance with The IIA's Code of Ethics is mandatory for internal auditors?

- A. Ethical compliance provides the basis for stakeholder confidence in the competence of the internal audit activity and of professional internal auditors.
- B. Ethical compliance provides the basis for stakeholder trust and confidence in the validity of the profession of internal auditing and the internal audit activity's findings.
- C. Ethical compliance is necessary for internal auditors and the internal audit activity to accept responsibility for providing g absolute assurance about the organization's risk management.
- D. The internal audit activity's ethical compliance sets the tone for the ethical compliance by the organization's board, management, and employees.

Answer: B

Explanation:
Conformance with The IIA's Code of Ethics is mandatory for internal auditors because it provides the basis for stakeholder trust and confidence in the validity of the profession of internal auditing and the internal audit activity's findings. Ethical behavior in internal auditing ensures that auditors are trusted by those who rely on their conclusions, advice, and information, thereby enhancing the integrity and credibility of the audit results.
References: Institute of Internal Auditors (IIA) - International Professional Practices Framework (IPPF)

NEW QUESTION # 95
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