

IIA-CRMA^{Q&As}

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QUESTION 1

During an account receivables audit, an internal auditor found a significant number of input errors resulting in a \$500,000 balance understatement.

Which of the following is the most important question the internal auditor should ask to develop an appropriate recommendation for this finding?

- A. Who?
- B. How?
- C. Why?
- D. When?

Correct Answer: C

QUESTION 2

The internal audit supervisor is reviewing the workpapers prepared by the staff. According to the Standards, which of the following statements regarding workpaper supervision is not true?

- A. Review notes of questions that arise during the review process must be retained.
- B. Dating and initialing each workpaper provides evidence of review.
- C. Workpaper review allows for staff training and development.
- D. Workpapers may be amended during the review process.

Correct Answer: A

QUESTION 3

What type of risk management strategy is being employed when an organization installs two firewalls to provide protection from unauthorized access to the network?

- A. Diversifying the risk that network access will not be available to legitimate, authorized users.
- B. Accepting the risk that there may be attempts at unauthorized access to the network.
- C. Avoiding the risk of having a direct network connection to un-trusted networks.
- D. Sharing the risk that either firewall could be compromised by hackers.

Correct Answer: A

QUESTION 4

Which of the following would be the most important consideration by the internal audit activity when selecting employees to perform an internal quality assessment?

- A. Their understanding of auditing standards.
- B. Previous experience working with the internal audit activity.
- C. Their reporting line within the organization.
- D. The nature of their regular duties and responsibilities.

Correct Answer: A

QUESTION 5

Which of the following is the most common way that occupational fraud is detected?

- A. Internal audits.
- B. Whistleblower hotline.
- C. Key controls.
- D. External audits.

Correct Answer: B

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