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QUESTION 1

Which of the following is NOT the COSO internal controls interrelated component?

- A. Risk assessment
- B. Information and communication
- C. Internal auditing
- D. Control activity

Correct Answer: C

QUESTION 2

The purpose of multifaceted system of control processes is:

- A. to support people of the organization in management of control and achievement of the established and communicated objectives of the team
- B. to support people of the organization in management of processes and achievement of the established and communicated objectives of the organization
- C. to support people of the organization in management of changes and achievement of the established and communicated objectives of the project
- D. to support people of the organization in management of risks and achievement of the established and communicated objectives of the enterprise

Correct Answer: D

QUESTION 3

Who are the people who benefit from the organization, use its products or services or who are otherwise associated?

- A. Managers
- B. Employees
- C. Stakeholders
- D. Team workers

Correct Answer: C

QUESTION 4

Which of the following is Correct?



- A. Internal audit can focus on validating the evaluation conclusions produced by controlself assessment.
- B. controlling can focus on validating the evaluation conclusions produced by controlself assessment.
- C. Internal audit can focus on resource and budgetary produced by control-self assessment.
- D. Internal audit can focus on better risk assessment produced by control-self assessment.

Correct Answer: A

QUESTION 5

In which standard, the internal audit activity should evaluate and contribute to the improvement of risk management, control and governance processes using a systematic approach.

- A. 2020-Communication and approval
- B. 2010-Planning
- C. 2120- Controlling
- D. 2100-Nature of work

Correct Answer: D

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