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QUESTION 1

The CSA process that results in identification of fraud indicators as well as actual fraudulent activities is called:

- A. Fraudulent statements
- B. Reduced risk of fraud
- C. Accountability and control
- D. Natural reluctance to change

Correct Answer: B

QUESTION 2

If morale is high, values and ethics are not a priority and employees are not aligned to the objectives of the organizations.

- A. True
- B. False

Correct Answer: B

QUESTION 3

When organizations delegate authority and make decisions by using managers from more than one subarea, these refer to:

- A. Template organization
- B. Complex structure
- C. Matrix organization
- D. Multilevel hierarchical structure

Correct Answer: C

QUESTION 4

Internal audit focus characteristic of the internal auditor's paradigm has internal control as its old paradigm and its new paradigm is:

- A. Important risks
- B. continuous monitoring



C. Business risk

D. Diversify risk

Correct Answer: C

QUESTION 5

Flowcharting is a common method used to document major processes in order to identify them within the program.

A. True

B. False

Correct Answer: A

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