



# IIA-CFSA<sup>Q&As</sup>

Certified Financial Services Auditor

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#### QUESTION 1

It provides additional living expenses when the home is unlivable, so home owners can continue to live comfortably. While the home is made livable, the homeowner policy will pay for items such as rented rooms at a hotel, restaurant meals, and laundry expenses. What is it?

- A. Dwelling
- B. Personal property
- C. Loss of use
- D. Medical coverage

Correct Answer: C

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#### QUESTION 2

Deductibles for dental insurance plans are \_\_\_\_\_

- A. Negligible
- B. Non-existent
- C. Not negotiable (fixed)
- D. Either A or B

Correct Answer: D

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#### QUESTION 3

Auditors should be aware of the following control and monitoring activities typically associated with securities lending EXCEPT:

- A. Reviewing counterparties for credit worthiness and obtaining master trade agreements and credit approval for counterparties before entering into stock-loan or stock-borrow transaction
- B. Establishing transaction limits by counterparty
- C. Obtaining physical possession or control of all collateral
- D. Establishing position and credit limits by counterparty

Correct Answer: D

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#### QUESTION 4

The administration of personal trust accounts is primarily controlled by all of the following EXCEPT:



- A. Terms of Governing instrument
- B. A will
- C. Trust agreement
- D. Court order

Correct Answer: A

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#### QUESTION 5

Which one of the following audit objectives and steps should not be considered when performing an audit of deposit account?

- A. Determine whether dormant accounts are closed in a timely manner and in accordance with policies
- B. Determine whether there are adequate controls to prevent unauthorized access and change to customer accounts
- C. Determine whether applicable fees and penalties are properly assessed and posted
- D. None of these

Correct Answer: D

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