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QUESTION 1

Which of the following is a common type of payroll fraud?

- A. Unauthorized overtime.
- B. Fictitious employees.
- C. Unearned bonuses or commissions.
- D. Skimming.

Correct Answer: B

QUESTION 2

An internal audit activity (IAA) provided assurance services for an activity it was responsible for during the preceding year.

As a result, which IIA Code of Ethics principle is presumed to be impaired?

- A. Competence.
- B. Flexibility.
- C. Objectivity.
- D. Independence.

Correct Answer: C

QUESTION 3

Allegations have been made that an organization's share price has been manipulated.

Which of the following would provide an internal auditor with the most objective evidence in this case?

- A. Major shareholders of the organization.
- B. Large customers of the organization.
- C. Former members of management.
- D. Former financial consultants.

Correct Answer: D

QUESTION 4



Which of the following is most likely to function as a directive control?

- A. Security dogs.
- B. Alert employees.
- C. Insurance claims.
- D. Cycle counts.

Correct Answer: B

QUESTION 5

An internal auditor is conducting an engagement in the accounts payable department, which includes expressing an opinion at the micro level. According to IIA guidance, which of the following statements is true regarding micro-level opinions?

1.
They are most effective when using a combination of current and prior engagement findings to draw conclusions.
 2.
They typically are based on defined procedures such as those found in an accounts payable reconciliation process.
 3.
They are discrete and not normally shared with senior management or the board.
 4.
They can rely on evidence taken from the work of other assurance activities across the organization.
- A. 1 and 2.
 - B. 1 and 3.
 - C. 2 and 3.
 - D. 3 and 4.

Correct Answer: C

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