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**QUESTION 1**

Auditors must master a variety of techniques for gathering information. All of the techniques, which involve both manual and electronic means, are described below EXCEPT:

- A. Planning and controlling.
- B. Reviewing management reports
- C. Direct observation -- auditors can obtain valuable information and evidence by directly observing the customer's operations and work processes.
- D. Interviews -- it is important to meet with personnel involved in the processes being audited to discuss key issues.

Correct Answer: A

QUESTION 2

Although not a generally accepted practice by most audit organizations, some may not comply with audit standards and call the final product reviews or studies. The entire following are some specific examples where standards may not be used EXCEPT:

- A. An "assignment" may have an extremely short deadline, making it virtually impossible to comply with all appropriate audit standards.
- B. The organization doesn't follow the audit standards.
- C. Assignments that are strictly tied to compliance with contract terms, regulations, or grant requirements.
- D. The requesting body (legislature, for example) may not want standards to be applied to the assignment.

Correct Answer: B

QUESTION 3

The right of the public to protect its own interests by seeking information, and also limiting the manner in which personal records can be used, has affected government practices in all of the following areas listed below EXCEPT.

- A. Agency responsibilities -- each agency should provide guidance to the public that describes its policies and procedures and steps required to request information. Upon receiving a valid request, a government agency must provide the relevant record(s) in a prompt, no solicitous manner.
- B. Elected or appointed officials -- sunshine laws have done away with private "behind closed doors" meetings where decisions, which directly impact citizens, were once made.
- C. Confidential or inside information -- using a government position and knowledge of government initiatives to make financial gain. For example, purchasing a piece of property that will be adjacent to a proposed government project.
- D. Customer/client privacy -- some information is exempt from the public, and conversely, individuals have the opportunity to amend any errant information with regard to themselves.



Correct Answer: C

QUESTION 4

All of the following are the examples Purchasing/Inventory Red Flags EXCEPT:

- A. Increase in purchasing inventory but no increase in productivity.
- B. Customer complaints that they are not receiving notices for nonpayment on account.
- C. Payments to vendors who are not on approved vendor list.
- D. Vendors without physical addresses.

Correct Answer: B

QUESTION 5

The third category of guidance _____ includes a variety of materials that are developed and/or endorsed by the IIA. This category includes research studies, books, seminars, conferences, and other products and services related to the professional practice of internal auditing that do not meet the criteria for inclusion in mandatory guidance or Practice Advisories:

- A. Products and services security Advisories
- B. Practice Advisories
- C. Security Advisories
- D. Development and Practice Aids

Correct Answer: D

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