

# IT 认证电子书



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**Exam** : **CPEA**

**Title** : **IIA Certified Professional  
Environmental Auditor**

**Version** : **DEMO**

1. Section 3 of the General Principles Guideline (14010) requires that “the audit should only be undertaken if, after consultation with the client, it is the lead auditor’s opinion that:”

- A. There are adequate resources to support the audit process
- B. There is adequate time to support the audit process
- C. There are at least 10 members of audit team to support the audit process
- D. None of these

**Answer: A**

2. Audit programs are typically designed to meet one or more of the following objectives Except:

- A. Assuring compliance with regulations
- B. Determining liabilities
- C. Tracking and removing of compliance costs
- D. Increasing environmental awareness

**Answer: C**

3. An audit program is first and foremost a verification program. It is not meant to replace existing environmental management systems at the corporate (e.g., regulatory updating), division (e.g., capital planning for pollution control expenditures) or plant (e.g., NPDES discharge monitoring) levels. Indeed, the program should be designed to verify that these environmental management systems do, in fact, exist and are in use.

However, these benefits of audit can be offset by some real and potential costs including:

- A. Temporary disruption of plant operations
- B. Increased liability where one is unable to respond to audit recommendations involving significant capital expenditures
- C. The commitment of committees to run the program
- D. Decreased ammunition for regulators

**Answer: A, B**

4. An auditing program is also one of many tools needed to develop and maintain an effective environmental management program. But identification of the deficiencies in compliance and management is only the first step. An organization must be willing to correct violations and other deficiencies and root causes in order to achieve improved results.

If an organization is unwilling to act upon the discovered deficiencies, the audits may become:

- A. A source of damaging evidence of assets
- B. A source of damaging evidence of liability
- C. A secure insurance at reasonable cost
- D. All of these

**Answer: B**

5. An audit program is first and foremost a verification program. It is not meant to replace existing environmental management systems at the corporate (e.g., regulatory updating), division (e.g., capital planning for pollution control expenditures) or plant (e.g., NPDES discharge monitoring) levels. Indeed, the program should be designed to verify that these environmental management systems do, in fact, exist and are in use.

On the positive side, audits can result in a number of significant benefits, including:

- A. Improved information collection
- B. Better public image with the community and regulators
- C. More fines and suits
- D. Improved information transfer

**Answer:** B, D