

# IT 认证电子书



质 量 更 高 服 务 更 好

半年免费升级服务

<http://www.itrenzheng.com>

**Exam : IIA-ACCA**

**Title : ACCA CIA Challenge Exam**

**Version : DEMO**

- 1.What should the internal auditor's role be in assessing the organization's ethical climate?
- A. Perform ongoing surveys of the employees, customers, and partners of the organization to assess the organization's ethical climate. ^Evaluate the effectiveness of the organization's strategies and B. processes for achieving the desired level of legal and ethical compliance.
  - B. Maintain a whistleblower hotline to identify inappropriate or illegal activity within the organization.
  - C. Perform background checks of potential new employees before they are hired by the organization.

**Answer: B**

- 2.According to COSO, which of the following is not considered one of the components of an organization's internal environment?
- A. Authority and responsibility to resolve issues.
  - B. Framework to plan, execute and monitor activities.
  - C. Integrated responses to multiple risks.
  - D. Knowledge and skills needed to perform activities.

**Answer: C**

- 3.Which of the following enhances the independence of the internal audit activity?
- A. The chief audit executive (CAE) approves the annual internal audit plan.
  - B. The CAE administratively reports to the board.
  - C. The audit committee approves the CAE's annual salary increase.
  - D. The chief executive officer approves the internal audit charter.

**Answer: C**

- 4.A medical insurance provider uses an electronic claims-submission process and suspects that a number of physicians have submitted claims for treatments that were not performed. Which of the following control procedures would be most effective to detect this type of fraud?
- A. Require the physician to submit a signed statement attesting that the treatments had been performed.
  - B. Send confirmations to the physicians, requesting them to verify the exact nature of the claims submitted to the insurance provider.
  - C. Develop an integrated test facility and submit false claims to verify that the system is detecting such claims on a consistent basis.
  - D. Use computer software to identify abnormal claims based on the insured's age and medical history.

**Answer: D**

- 5.Which of the following activities is most likely to require a fraud specialist to supplement the knowledge and skills of the internal audit activity?
- A. Planning an engagement of the area in which fraud is suspected.
  - B. Employing audit tests to detect fraud.
  - C. Interrogating a suspected fraudster.
  - D. Completing a process review to improve controls to prevent fraud.

**Answer: B**