

IT 认证电子书



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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