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Q&A

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Exam : **QIA**

Title : Qualified Internal Auditor

Version : Demo

1.Each individual work paper should, at a minimum, contain
A. An expression of an audit opinion.
B. A tick mark legend.
C. A complete flowchart of the system of internal controls for the area being reviewed.
D. A descriptive heading.
Answer: D

2.Which of the following techniques is best for emphasizing a point in a written communication?
A. Place the point in the middle rather than at the beginning or end of the paragraph.
B. Use passive rather than active voice.
C. Highlight the point through the use of nonparallel structure.
D. Use a short sentence with one idea rather than a longer sentence with several ideas.
Answer: D

3.An internal audit director has noticed that staff auditors are presenting more oral reports to supplement written reports.
The best reason for the increased use of oral reports by the auditors is that they
A. Reduce the amount of testing required to support audit findings.
B. Can be delivered in an informal manner without preparation.
C. Can be prepared using a flexible format, thereby increasing overall audit efficiency.
D. Permit auditors to counter arguments and provide additional information that the audience may require.
Answer: D

4.An internal auditor found that employees in the maintenance department were not signing their time cards. This situation also existed during the last audit.
The auditor should
A. Include this finding in the current audit report.
B. Ask the manager of the maintenance department to assume the resulting risk.
C. Withhold conclusions about payroll internal control in the maintenance department.
D. Instruct the employees to sign their time cards
Answer: A

5.Purchases from two new vendors increased dramatically after a new buyer was hired. The buyer was obtaining kickbacks from the two vendors based on sales volume.
A possible means of detection is
A. Periodic vendor surveys regarding potential buyer conflict of interest or ethics violations.
B. The receipt of an invoice to put new vendors on the master file.
C. The use of purchase orders for all purchases.
D. The use of change analysis and trend analysis of buyer or vendor activity.
Answer: D