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QUESTION NO: 1

What action should an auditor take if an auditee responds to a procedural noncompliance by stating that the procedure conflicts with a written company policy?

- A. Close out the corrective action request.
- B. Notify the auditee to comply with the procedure.
- C. Void the noncompliance.
- D. Request that the auditee resolve the conflict.

ANSWER: D**QUESTION NO: 2**

Communication by telephone is likely to be most effective when it is used for

- A. performing assessments
- B. corroborating information
- C. meeting random sampling requirements
- D. assessing the adequacy of a written form

ANSWER: B**QUESTION NO: 3**

Generally, which of the following is the most meaningful way to trace a finished product?

- A. Forward from starting with the acquisition of raw materials
- B. Forward from the first production activity
- C. Backward from the start of the assembly process
- D. Backward from the end point

ANSWER: D**QUESTION NO: 4**

Which of the following is the best method for determining the retention policy of the audit documents?

- A. Agreement between the client, the auditing organization, and the auditee
- B. The status of corrective action for the findings written in the audit report
- C. Distribution of the final audit report
- D. Significance of the audit findings written in the final audit report

ANSWER: A

QUESTION NO: 5

Sampling procedures used in audits are designed to

- A. verify the scope of an audit
- B. corroborate audit findings
- C. conserve time in data collection
- D. verify that all checklist items have been completed

ANSWER: C

QUESTION NO: 6

Which of the following statistics would best describe the central tendency of a sample of data?

- A. Mode
- B. Mean
- C. Standard deviation
- D. Range

ANSWER: B

QUESTION NO: 7

Which of the following behaviors is LEAST important for an auditor to exhibit?

- A. Remaining calm throughout the audit
- B. Displaying honesty and forthrightness
- C. Adhering to the original audit plan

D. Working in a planned and systematic manner

ANSWER: C

QUESTION NO: 8

The main function of an audit checklist is to

- A. identify the specific products to be examined
- B. serve as a guide for members of the audit team
- C. save time by auditing only the items listed
- D. expedite the preparation of the final audit report

ANSWER: B

QUESTION NO: 9

Which of the following best describes a frequency distribution?

- A. A graph for presenting data along a scale of reference and the number of times each item occurs
- B. A time-ordered chart of subgroup averages and control limits
- C. A plot of the probability of accepting a hypothesis when it is actually false
- D. A graph indicating the difference between an actual value and its predicted value

ANSWER: A

QUESTION NO: 10

An auditee responds to a corrective action request by stating that the problem has never occurred before and is "not the norm for our operation." Which of the following is the most appropriate action for the lead auditor?

- A. Note that the deficiency is the result of a random occurrence.
- B. Draft a response explicitly requesting a more concise root-cause analysis.
- C. Confer with the audit client to assess the appropriateness of the response.
- D. Schedule a follow-up audit immediately.

ANSWER: B