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QUESTION 1

The Canadian Comprehensive Auditing Foundation (CCAF) lists the following 12 attributes that management should be reporting on regarding the effectiveness of their organizations. Please choose the correct option:

- A. The extent to which the organization provides an appropriate work environment for its Employees, safeguarding of assets and Monitoring and reporting of performance
- B. Management direction (e.g., clarity of objectives), continued relevance of a program, appropriateness of program design and Achievement of intended results.
- C. Satisfaction of clients or stakeholders, Secondary impacts, Costs and productivity, Responsiveness to changed circumstances and financial results.
- D. All of the above.

Correct Answer: D

QUESTION 2

In testing the controls established by management, auditors should be able to identify if there are high-risk areas for integrity violations. Auditor responsibilities for detecting integrity violations include all of the following EXCEPT:

- A. Auditors should evaluate the evidence and determine the appropriate course of action. An investigation may be warranted if indicators strongly suggest that integrity violations occurred.
- B. When significant control weaknesses are found, the auditor should conduct sufficient tests to determine if these weaknesses resulted in integrity violations. The level of testing should increase as the number or significance of control weaknesses increases.
- C. Auditors must not have the knowledge and skills to adequately identify when violations occurred.
- D. Auditors should notify the proper legal authorities, if warranted.

Correct Answer: C

QUESTION 3

The objective of interrogatory interviews is to obtain formal evidence in a written format. The following are guidelines for effective interrogatory interviews:

- A. Keep documents of vital significance in a transparent document cover so the suspect cannot mutilate them; never leave a suspect alone in a room with important documents.
- B. Enlarge and pin to the walls any pieces of particularly incriminating evidence (e.g., forged documents, altered accounts).
- C. None of the above.
- D. All of the above.

Correct Answer: D

QUESTION 4

A systems development methodology should include standards on all of the following EXCEPT:

- A. Approval process for initiating system development and implementation of systems developed.
- B. Studying the organization.
- C. Change control procedures for new system developments and modifications to existing systems to ensure that only authorized changes are moved to production.
- D. Testing requirements, including requirements for user and programmer testing.

Correct Answer: B

QUESTION 5

Financial management in the public sector differs significantly from its private-sector counterpart. The foundation of the public financial management system is based on the following principles EXCEPT:

- A. Democratic consent
- B. Accessibility
- C. Probity and Prudence
- D. Equity and Transparency

Correct Answer: B

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