

# IIA-CCSA<sup>Q&As</sup>

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**QUESTION 1**

Which factor is inherent in all business activities and as a result must be routinely addressed in internal and external audits?

- A. Change
- B. Risk
- C. Cost
- D. Resources

Correct Answer: B

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**QUESTION 2**

The employee theft risk has safeguard supply inventory as a control objective and uses which technique to control risk?

- A. Develop recovery technique
- B. Install detection devices
- C. Develop quality control structure
- D. install security camera

Correct Answer: D

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**QUESTION 3**

Which of the following is correct?

- A. Its difficult that CSA can help audit to focus on high risk issues and concentrate their traditional audit effort there.
- B. CSA can help Inventory to focus on high risk issues and concentrate their traditional inventory effort there.
- C. CSA can help audit to focus on high risk issues and concentrate their advanced audit effort there.
- D. CSA can help audit to focus on high risk issues and concentrate their traditional audit effort there.

Correct Answer: D

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**QUESTION 4**

Action plans should have which following characteristics to be effective?

- A. Practical, Feasible, durable, General

- B. Practical, Feasible, Cost effective, Specific
- C. Sufficient, changeable, Cost effective, Specific
- D. Practical, Feasible, Reliable, Specific

Correct Answer: B

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#### QUESTION 5

Flowcharting is a common method used to document major processes in order to identify them within the program.

- A. True
- B. False

Correct Answer: A

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