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QUESTION 1

Which of the following is correct?

- A. External control is geared to the achievement of objectives in one or more dispersed categories.
- B. Internal control is geared to the achievement of objectives in one or more separate but overlapping categories.
- C. External control is geared to the achievement of objectives in one or more separate but overlapping categories.
- D. Internal control is geared to the achievement of objectives in one or more dispersed categories.

Correct Answer: B

QUESTION 2

Which of the following is Correct?

- A. Competency refers to the validity and reliability of audit evidence.
- B. Sufficiency refers to the validity and reliability of resources.
- C. Capability refers to the capacity and reliability of audit evidence.
- D. Consistency refers to the steadiness and reliability of audit evidence

Correct Answer: A

QUESTION 3

Which of the following is NOT the step in developing the strategic planning process?

- A. To determine the amount of change occurring in the organization.
- B. Develop one or more general statements in the form of mission and objective.
- C. Develop specific plans for achieving objectives.
- D. Communicate the plan to affected staff.

Correct Answer: A

QUESTION 4

Employees are provided a proper amount of supervision in:

- A. Establishment of organizational objectives
- B. Oversight groups



C. Assignment of authority

D. Human resource policies and practices

Correct Answer: D

QUESTION 5

Which of the following is NOT the rule of integrity?

A. Perform duty with honesty and responsibility.

B. Observe law and make disclosures expected by law.

C. Knowingly engage in acts that are discreditable to the organization.

D. Respect to and contribute to the legitimate objectives of the organization.

Correct Answer: C

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