



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

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### QUESTION 1

The \_\_\_\_\_ is the sum of the values of a group of items divided by the number of those items. Arithmetic mean is the most commonly used type of average. Where as \_\_\_\_\_ is a widely used measure of dispersion. The standard deviation represents the deviations of individual observations from the mean.

- A. Arithmetic mean, standard deviation
- B. Standard deviation, arithmetic mean
- C. Mean, median
- D. Median, mode

Correct Answer: A

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### QUESTION 2

The plans developed for the audit function should be updated as circumstances dictate. All of the following are Specific types of plans included EXCEPT:

- A. Goals for the audit unit and criteria to measure progress toward achieving goals.
- B. Followed applicable auditing standards.
- C. Staffing plans and financial budgets and activity reports.
- D. Audit work schedules (e.g., activities to be audited, time frames for audit, resource estimates).

Correct Answer: B

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### QUESTION 3

\_\_\_\_\_ is a concept relating to the accumulation of the audit evidence necessary for the auditor to conclude that there are no material misstatements in the financial statements taken as a whole. While the \_\_\_\_\_ is responsible for forming and expressing an opinion on the financial statements, the responsibility for preparing and presenting the financial statements is that of the management of the entity.

- A. Reasonable assurance, auditor
- B. Audit policy, controller
- C. Reasonable assurance, trainer
- D. Audit record, auditor

Correct Answer: A

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### QUESTION 4



Process measures provide a means for evaluating the use of inputs to achieve outputs. where as Outcome measures report the results associated with the products or services delivered by a program or agency program, both qualitative and quantitative.

- A. Process measures, Outcome measures
- B. Output measures, Input measures
- C. Input measures, Output measures
- D. Outcome measures, Process measures

Correct Answer: A

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#### QUESTION 5

The purpose of \_\_\_\_\_ is to promote an ethical culture in the profession of internal auditing. A \_\_\_\_\_ is necessary and appropriate for the profession of internal auditing, founded as it is on the trust placed in its objective assurance about risk management, control, and governance:

- A. Code of ethics, The IIA's Code of Ethics
- B. The IIA's Code of Ethics, Code of ethics
- C. Code of ethics, PPF Code of Ethics
- D. PPF Code of Ethics, Code of ethics

Correct Answer: B

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