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Exam : **IIA-CCSA**

Title : Certification in Control Self-Assessment

Version : Demo

1.A methodology that can be used by managers and internal auditors to assess the adequacy of an organization’s risk management and control processes is called:
A. Control self-assessment
B. Control certifications
C. Managerial control
D. Risk control
Answer: A

2.Which of the following is NOT the purpose of an organization that uses self-assessment to have a formal, documented process that allows management and work teams to participate in a structured manner?
A. Identifying risk factors and significant exposures.
B. Accessing the control processes that do not mitigate or manage those risks.
C. Developing action plans to reduce risks to acceptable levels.
D. Determining the likelihood of, or assisting in, the achievement of business objectives.
Answer: B

3.The purpose of Control self-assessment is:
A. to make analysis through interviews
B. to find report issued by auditors
C. through which internal control effectiveness is examined and assessed
D. to focus on policies and procedures that are strategy compliance
Answer: C

4.Which of the following is Correct?
A. Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization’s operations.
B. Take guidelines to analyst conflicts of internal auditing.
C. Required orientation and continuing education regarding audits.
D. Assets are safeguards for internal audits.
Answer: A

5.Principles relevant to profession of internal auditing and rules of conduct that describe their behaviors are the components of:
A. Auditing Reviews
B. Internal Auditing Profession
C. Auditing Standards
D. Institute of Internal Auditors
Answer: D

6.Internal auditors have which following four principles to uphold and apply.
A. Integrity, Objectivity, Control and Confidentiality
B. Integrity, Objectivity, Confidentiality and Competency
C. Reliability, Objectivity, Timeliness and Competency

D. Integrity, Objectivity, Discretion and Expertise
Answer: B

7.When internal auditors establishes trust and thus provides the basis for reliance on their judgment, this refers to:
A. Veracity
B. Authenticity
C. Integrity
D. Accuracy
Answer: C

8.Competency refers to:
A. External auditors apply the knowledge, skills and experience needed in the performance of internal auditing services.
B. Internal auditors apply the knowledge, skills and experience needed in the performance of internal auditing services.
C. Reduce or prevent manufacturing defects
D. Provide information about the process capability and maturity with standards.
Answer: B

9.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.
Answer: C

10.To disclose all material facts known to internal auditors that if not disclosed, may distort the reporting of activities under review, this one of the rules of:
A. Objectivity
B. Integrity
C. Confidentiality
D. Expert judgment
Answer: A

11.The entire objectives-risks-controls infrastructures of an organization are subject to greater monitoring and continuous improvements due to:
A. Accountability for control
B. Measuring methodology
C. Evaluation methodology
D. Self-assessment methodology
Answer: D

12.Which of the following is Correct?

A. Internal audit can focus on validating the evaluation conclusions produced by controlself assessment.
B. controlling can focus on validating the evaluation conclusions produced by controlself assessment.
C. Internal audit can focus on resource and budgetary produced by control-self assessment.
D. Internal audit can focus on better risk assessment produced by control-self assessment.
Answer: A

13.Which of the following is Correct?
A. In traditional approach, reporting was done by work teams and in control selfassessment approach it is done by auditors.
B. In traditional approach, reporting was done by auditors and in control self-assessment approach it is done by work teams.
C. In traditional approach, setting business objectives were done by auditors and in control self-assessment approach it is done by management.
D. In traditional approach, accessing risks were done by auditors and in control selfassessment approach it is also done by auditors.
Answer: B

14.In traditional approach, evaluating risks and controls were done by auditors and in control self-assessment approach it is done by work teams.
A. True
B. False
Answer: A

15.In traditional approach, objectives used were of management's and in control selfassessment approach it is of work teams'.
A. True
B. False
Answer: B

16.A process affected by an entity's board of directors, management and other personnel designed to provide reasonable assurance regarding the achievement of objectives is called:
A. Control location
B. Control activities
C. Internal control
D. External control
Answer: C

17.Operations control is related to the:
A. Effective and efficiency use of the entity's cost.
B. Effective and efficiency use of the entity's space.
C. Effective and efficiency use of the entity's time.
D. Effective and efficiency use of the entity's resources.
Answer: D

18._____ is relating to the entity's fulfillment with applicable laws and regulations.
A. Compliance control
B. Efficiency control
C. Timeliness control
D. Law enforcement
Answer: A

19.Who identified internal control components including Control environment, Information & communication, risk assessment, control activities and Monitoring?
A. The American Institute of Standards (AIS)
B. The American Institute of Certified Professional Accountants (AICPA)
C. The American Institute of Certified Control (AICC)
D. The American Institute of Professional Studies (AIPS
Answer: B