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### Question: 27

Professional auditing standards suggest that auditors incorporate an "element of predictability" in the selection of auditing procedures to be performed so that they ensure the same areas are tested in the same manner during each audit.

- A . True
- B . False

**Answer: A**

### Question: 28

Management at ABC Corp. is assessing the company's ethical tone and how it affects the organization's fraud risk. To most effectively reinforce an anti-fraud culture, management should

- A . Create an environment in which employees feel safe challenging management's decisions
- B . Use a checklist of initiatives to make sure all the elements of a strong tone at the top are in place
- C . Implement two separate sets of ethics policies one for management and one for employees
- D . All of the above

**Answer: D**

### Question: 29

According to G20/OECD Principles of Corporate Governance (the Principles):

- A . Governments should have in place a corporate governance framework that promotes transparent and fair markets
- B . Companies should disclose all financial information to investors, regardless of the cost burden of the disclosure
- C . A corporate governance framework should focus on the rights of shareholders but does not need to include the rights of other organizational stakeholders
- D . All of the above

**Answer: A**

### Question: 30

White, a Certified Fraud Examiner (CFE), was hired to conduct a fraud examination. She did not find fraud, but, in White's opinion, there were several internal control deficiencies that, if not remediated, could facilitate the occurrence of fraud. Under the ACFE Code of Professional Ethics, White may include her opinion on the controls in her report to management

- A . True
- B . False

**Answer: A**

### Question: 31

Which of the following statements is FALSE regarding an organization's fraud risk management program?

- A . A Formal sanctions for intentional noncompliance should be well-publicized throughout the company
- B . There should be measures in place to address failures in the design or operation of anti-fraud controls, as well as fraud occurrences
- C . The program must include mechanisms to monitor and identify breaches in compliance
- D . The responsibility of handling suspected incidences of noncompliance should be delegated to someone outside of the company

**Answer:** A

**Question: 32**

The Public Interest Oversight Board (PIOB) is the global body responsible for establishing international corporate governance standards.

- A . True
- B . False

**Answer:** B

**Question: 33**

Which of the following is FALSE regarding corporate governance?

- A . Effective corporate governance practices are most necessary in an organization in which the owners are not also the individuals responsible for setting and executing the business strategy
- B . Effective corporate governance practices are considered to be the foundation of fraud risk management.
- C . Corporate governance's primary purpose is to ensure the accuracy of the organization's financial reports
- D . An entity's corporate governance structure specifies the distribution of rights and responsibilities among the different participants in the organization

**Answer:** A

**Question: 34**

Which of the following is FALSE regarding corporate governance?

- A . Effective corporate governance practices are most necessary in an organization in which the owners are not also the individuals responsible for setting and executing the business strategy
- B . Effective corporate governance practices are considered to be the foundation of fraud risk management.
- C . Corporate governance's primary purpose is to ensure the accuracy of the organization's financial reports
- D . An entity's corporate governance structure specifies the distribution of rights and responsibilities among the different participants in the organization.

**Answer:** D

**Question: 35**

Julia is conducting a formal assessment of XYZ Corporation's ethical culture. To which of the five components of the Committee of Sponsoring Organizations of the Treadway Commission's (COSO) Internal Control—Integrated

Framework (the Framework) does her assessment pertain?

- A . Control environment
- B . Monitoring
- C . Control activities
- D . Information and communication

**Answer:** A

# SAMPLE QUESTIONS



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