

Questionnaire

Name:	_____
Matriculation number:	_____
Signature:	_____

In order to receive the AMS 19011 Foundation Examination Certificate, the examination passed in the multiple-choice procedure must be successfully passed.

Language: English

Duration: 30 minutes

Format: 20 multiple-choice questions; with two or three response possibilities, one, two or all three responses can be correct.

Minimum points: 13 of 20

Each completely correctly answered question gives a point. In the case of incorrectly answered questions, there are 0 points (but no point deduction). A wrong question is answered if a wrong answer is marked, or not all correct ones have been checked.

Aid for completing the answer form:

How do I mark correctly?

For this test, you will receive a questionnaire and a reply form. The answers must be made by means of appropriate markings on the answer sheet. This is evaluated by machine, and handwritten notes are not taken into account. Checkboxes on the questionnaire are not evaluated! For your markings, use only a black or blue ballpoint pen of normal character. The markings must be clearly and precisely positioned through a cross. If you want to correct a check, fill the checkbox completely, which means that this checkbox is evaluated as an empty check box. A new correction is then no longer possible!

Completion of the matriculation number:

At the beginning of the exam, enter your 9-digit matriculation number on the answer sheet in the field provided for this purpose. Then transfer your matriculation number to the boxes below, which are numbered from 0 to 9. The first column corresponds to the 1st digit of your matriculation number, the second column corresponds to the 2nd digit of your matriculation number, etc.

Transferring the right group:

Please transfer the group you find in the questionnaire header to the corresponding field on the answer sheet.

Good luck on the exam!

- 1) In the context of performing an audit, which of the following activities are subject to the phase "Preparing audit activities"?
 - a) Preparing the audit plan
 - b) Preparing work documents
 - c) Determining the feasibility of the audit

- 2) According to the definition, which of the following are characteristics of an audit?
 - a) Every audit must be conducted by an external auditor.
 - b) An audit is an independent process.
 - c) During an audit, audit criteria are obtained to determine the extent to which audit evidence is available.

- 3) Which of the following statements are correct with respect to the typical phases and activities in the audit process?
 - a) Main activities include preparing audit activities, conducting audit activities and preparing and distributing the audit report.
 - b) The process flow concludes with creating and distributing the audit report.
 - c) The process flow starts with initiating the audit.

- 4) Which of the following situations are compatible with the principles and guidelines for auditing management systems according to ISO 19011?
 - a) A person conducts an audit in the company he or she is employed with, but outside his or her own area of responsibility.
 - b) During an audit, audit evidence is collected based on samples of the information available.
 - c) A spontaneous surprise audit is conducted, for which audit criteria have not been defined.

- 5) Which of the following statements are correct with respect the audit scope, audit plan and audit programme?
 - a) The audit scope defines the extent and boundaries of an audit.
 - b) The audit scope lists the persons to be interviewed and the document samples to be reviewed during an audit.
 - c) An audit programme includes the description of the activities and arrangements for a single audit.

- 6) In the context of managing an audit programme, which of the following activities are subject to the phase "Implementing the audit programme"?
 - a) Selecting the audit team members
 - b) Defining the objectives, scope and criteria for an individual audit
 - c) Assigning responsibility for an individual audit to the audit team leader

- 7) Which of the following statements are correct with respect to the process flow for the management of an audit programme?
 - a) The process flow follows the Propose-Delegate-Confirm-Apply approach.
 - b) The process flow concludes with creating and distributing the audit report.
 - c) Main activities include establishing, implementing and monitoring the audit programme.

- 8) For an auditor, which of the following are examples of professional personal behaviour during an audit?
- a) The auditor does not reconsider findings which have already been recorded.
 - b) The auditor is tactful in dealing with people.
 - c) The auditor does not make any conclusions as long as he or she did not talk to everybody and review every piece of documented information.
- 9) In the context of performing an audit, which of the following activities are subject to the phase "Conducting the audit activities"?
- a) Distributing the audit report
 - b) Collecting and verifying information
 - c) Assigning work to the audit team
- 10) Which of the following statements are correct with respect to the activities connected to collecting and verifying information during an audit?
- a) Audit evidence is needed to generate audit findings.
 - b) Audit evidence may be based on different sources of information.
 - c) Audit findings need to be reviewed to generate audit conclusions.
- 11) Which of the following items should be considered during an opening meeting, as appropriate?
- a) Presentation of the audit findings
 - b) Confirmation of the audit plan
 - c) Confirm that guides, observers and technical experts will leave the room during all interviews.
- 12) In the area of audit principles, procedures and methods, which of the following skills should an auditor have?
- a) Together with the auditee, implement new ideas to improve the management system
 - b) Prioritize and focus on matters of significance
 - c) Use work documents to record audit activities
- 13) Which of the following statements are correct with respect to the relationships between an audit programme and an audit?
- a) An audit programme may cover several audits.
 - b) For each individual audit in an audit programme, the procedures for conducting the audit activities are defined separately.
 - c) An audit programme usually covers a larger time span than an individual audit.
- 14) Which of the following statements are correct with respect to the audit principle "fair presentation"?
- a) Audit reports should reflect truthfully and accurately the audit activities.
 - b) Auditors should be sensitive to any influences that may be exerted on their judgement while carrying out an audit.
 - c) Auditors should be independent of the activity being audited wherever practicable, and should in all cases act in a manner that is free from bias and conflict of interest.

- 15)** Which of the following are principles of auditing according to ISO 19011?
- a) Appropriateness
 - b) Confidentiality
 - c) Leadership
- 16)** Which of the following statements are correct with respect to audit evidence, audit findings and audit conclusions?
- a) Audit conclusions include records, statements of fact or other information which are relevant to the audit criteria.
 - b) Audit evidence reflects the results of the evaluation of the audit findings against audit criteria.
 - c) Audit findings reflect the results of the evaluation of the collected audit evidence against audit criteria.
- 17)** What should an audit report cover or reference?
- a) Audit objectives, scope and criteria
 - b) Audit findings and audit conclusions
 - c) Performance evaluation of the audit team by the auditee
- 18)** Which of the following roles may be part of the audit team?
- a) Technical expert
 - b) Guide
 - c) Lead auditor (audit team leader)
- 19)** What should an audit plan cover or reference?
- a) Minutes from the opening meeting
 - b) Audit objectives, scope and criteria
 - c) Findings and conclusions from previous audits and how they were followed-up
- 20)** Which of the following are valid methods of collecting information that may serve as audit evidence?
- a) Interviews
 - b) Following general opinion
 - c) Perception