

- 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** (100%)
 - b) **Preparing work documents** (100%)
 - c) Determining the feasibility of the audit (0%)

- 2) According to the definition, which of the following are characteristics of an audit?
 - a) Every audit must be conducted by an external auditor. (0%)
 - b) **An audit is an independent process.** (100%)
 - c) During an audit, audit criteria are obtained to determine the extent to which audit evidence is available. (0%)

- 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.** (100%)
 - b) The process flow concludes with creating and distributing the audit report. (0%)
 - c) **The process flow starts with initiating the audit.** (100%)

- 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.** (100%)
 - b) **During an audit, audit evidence is collected based on samples of the information available.** (100%)
 - c) A spontaneous surprise audit is conducted, for which audit criteria have not been defined. (0%)

- 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.** (100%)
 - b) The audit scope lists the persons to be interviewed and the document samples to be reviewed during an audit. (0%)
 - c) An audit programme includes the description of the activities and arrangements for a single audit. (0%)

- 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** (100%)
 - b) **Defining the objectives, scope and criteria for an individual audit** (100%)
 - c) **Assigning responsibility for an individual audit to the audit team leader** (100%)

- 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. (0%)
 - b) The process flow concludes with creating and distributing the audit report. (0%)
 - c) **Main activities include establishing, implementing and monitoring the audit programme.** (100%)
- 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. (0%)
 - b) **The auditor is tactful in dealing with people.** (100%)
 - 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. (0%)
- 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 (0%)
 - b) **Collecting and verifying information** (100%)
 - c) Assigning work to the audit team (0%)
- 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.** (100%)
 - b) **Audit evidence may be based on different sources of information.** (100%)
 - c) **Audit findings need to be reviewed to generate audit conclusions.** (100%)
- 11) Which of the following items should be considered during an opening meeting, as appropriate?
- a) Presentation of the audit findings (0%)
 - b) **Confirmation of the audit plan** (100%)
 - c) Confirm that guides, observers and technical experts will leave the room during all interviews. (0%)
- 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 (0%)
 - b) **Prioritize and focus on matters of significance** (100%)
 - c) **Use work documents to record audit activities** (100%)
- 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.** (100%)
 - b) For each individual audit in an audit programme, the procedures for conducting the audit activities are defined separately. (0%)
 - c) **An audit programme usually covers a larger time span than an individual audit.** (100%)

- 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.** (100%)
 - b) Auditors should be sensitive to any influences that may be exerted on their judgement while carrying out an audit. (0%)
 - 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. (0%)
- 15) Which of the following are principles of auditing according to ISO 19011?
- a) Appropriateness (0%)
 - b) **Confidentiality** (100%)
 - c) Leadership (0%)
- 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. (0%)
 - b) Audit evidence reflects the results of the evaluation of the audit findings against audit criteria. (0%)
 - c) **Audit findings reflect the results of the evaluation of the collected audit evidence against audit criteria.** (100%)
- 17) What should an audit report cover or reference?
- a) **Audit objectives, scope and criteria** (100%)
 - b) **Audit findings and audit conclusions** (100%)
 - c) Performance evaluation of the audit team by the auditee (0%)
- 18) Which of the following roles may be part of the audit team?
- a) **Technical expert** (100%)
 - b) Guide (0%)
 - c) **Lead auditor (audit team leader)** (100%)
- 19) What should an audit plan cover or reference?
- a) Minutes from the opening meeting (0%)
 - b) **Audit objectives, scope and criteria** (100%)
 - c) Findings and conclusions from previous audits and how they were followed-up (0%)
- 20) Which of the following are valid methods of collecting information that may serve as audit evidence?
- a) **Interviews** (100%)
 - b) Following general opinion (0%)
 - c) Perception (0%)