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Exam : **CPEA**

Title : Certified Professional
Environmental Auditor

Vendor : BEAC

Version : DEMO

NO.1 An independent auditor might consider the procedures performed by the internal auditors because:

- A. Their degree of independence may be inferred by the nature of their work
- B. They are employees whose work must be reviewed during substantive testing
- C. They are employees whose work might be relied upon
- D. Their work impacts upon the cost/benefit tradeoff in evaluating inherent limitations

Answer: C

NO.2 Which one of the following is grammatically incorrect?

- A. The editorial changes, in addition to the new font, makes the manual more readable
- B. More than half of the forms received last month were incomplete
- C. Neither the section head nor the supervisor has signed the evaluation form
- D. Every intern and trainee is aware of the security concerns

Answer: A

NO.3 Most in-house audits should be conducted by:

- A. Outside third party consultants
- B. Company auditors from the audited departments
- C. Customer auditors
- D. Independent company auditors

Answer: D

NO.4 Which one of the following combinations of duties is most likely to be considered an acceptable practice from an internal control viewpoint if the combination of duties described are to be performed by the same employee?

- A. maintaining the perpetual inventory records and maintaining the accounts receivable ledger
- B. maintaining the accounts receivable ledger and receiving all cash payments submitted against it
- C. receiving all cash payments and depositing the cash payments in the bank
- D. maintaining the perpetual inventory records and receiving all supply deliveries

Answer: A

NO.5 A quality assessment, when compared to a quality audit, is:

- A. Broader in scope
- B. Virtually the same thing
- C. Less formal
- D. Performed only during the contract phase

Answer: C

NO.6 The audit which is a review of any part of an entity's operating procedures and methods is known as:

- A. Operational audits
- B. Compliance audits
- C. Technical Audits

D. Financial statement audits

Answer: A

NO.7 Which one of the following is NOT a factor included in the control environment of an entity?

A. Organization structure

B. Risk assessment

C. Integrity and ethical values

D. Commitment to competence

Answer: A

NO.8 Role-playing can be a valuable and enjoyable supporting technique in any training program. It allows program participants:

A. None of these

B. Experience on open-end program basis

C. To more indirectly experience situations that occur during audits

D. To more directly experience situations that occur during audits

Answer: D