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NEW QUESTION: 1

Environmental damage:

- A. A and B only
- B. May be the responsibility of the current landowner
- C. Is generally considered the responsibility of the person who has caused the damage
- D. Is the responsibility of the government

Answer: A ([LEAVE A REPLY](#))

NEW QUESTION: 2

In environmental audit may reveal:

- A. Contaminated soil
- B. Waste disposal sites
- C. All of the above
- D. Buried fuel storage tanks

Answer: C ([LEAVE A REPLY](#))

NEW QUESTION: 3

An effective environmental auditing system will likely include all of the following general elements Except:

- A. Implicit top management support for environmental auditing and commitment to followup on audit findings
- B. An environmental auditing function independent of audited activities.
- C. Adequate team staffing and auditor training
- D. A process that collects, analyzes, interprets and documents information sufficient to achieve audit objectives

Answer: A ([LEAVE A REPLY](#))

NEW QUESTION: 4

To avoid liability for environmental damage caused by a former land owner a prospective purchaser of property should:

- A. Carefully review the property
- B. Have an environmental audit performed
- C. Avoid purchasing property previously used for industrial purposes
- D. Ask the owner about the use of the property

Answer: B ([LEAVE A REPLY](#))

NEW QUESTION: 5

The submittals, concise reports on the status of the audit program, should contain the following information at a minimum:

- A. Both A and B
- B. Trends in the types of noncompliance items to identify potential corporate wide issues
- C. Development and implementation of an auditor evaluation program
- D. Trends in the number or percentage of repeat findings

Answer: A ([LEAVE A REPLY](#))

NEW QUESTION: 6

Which one of the following authorities shall fix the remuneration of the auditors, if auditors are appointed by the SECP?

- A. SECP
- B. Directors
- C. Company registrar
- D. Shareholders

Answer: B ([LEAVE A REPLY](#))

NEW QUESTION: 7

A well designed Internal Control Questionnaire (ICQ) should incorporate the following Except:

- A. Be a sufficient source of data for the evaluation of internal controls
- B. Be organized by individual functional organizations
- C. Should include simple yes or no responses but no narrative responses
- D. Identify the internal control system's strengths and weaknesses

Answer: ([SHOW ANSWER](#))

NEW QUESTION: 8

During audit of the financial statements, the auditors are concerned with the verification and determination of which one of the following items?

- A. Date, accuracy, and reliability
- B. Policies, value, and reliability
- C. Cycle, policies, and reliability
- D. Statements, accuracy, and feasibility

Answer: A ([LEAVE A REPLY](#))

NEW QUESTION: 9

The phrase (Scope of an Audit) refers to which one of the followings?

- A. Reasonable assurance
- B. Engagement letters
- C. Audit procedures
- D. Audit evidence

Answer: C ([LEAVE A REPLY](#))

NEW QUESTION: 10

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. Their work impacts upon the cost/benefit tradeoff in evaluating inherent limitations
- D. They are employees whose work might be relied upon

Answer: D ([LEAVE A REPLY](#))

NEW QUESTION: 11

A set of roles and responsibilities for the audit program director or manager, for example, might include:

- A. Determining, on an annual basis, the sites to be audited, consistent with the corporate audit frequency policy
- B. Maintaining the auditor training program, including updating the qualified auditor database
- C. Reviewing all draft and final audit reports to ensure that reports meet quality standards and are submitted on time
- D. Any one of these

Answer: ([SHOW ANSWER](#))

NEW QUESTION: 12

Which one of the following is FALSE about Internal Control Evaluation Checklists (ICEC)?

- A. The rules of constructing ICEC is different than construction of Internal Control Questionnaire
- B. It is normally employed where system's information has already been recorded
- C. It is designed to determine, whether desirable internal controls are present
- D. ICEC is developed to overcome the shortcomings of Internal Control Questionnaire

Answer: B ([LEAVE A REPLY](#))

NEW QUESTION: 13

Environmental legislation arose in part due to:

- A. Ineffective solutions at common law
- B. A need to shift the responsibility for pollution to the person causing the environmental damage
- C. Unsatisfactory requirements for individuals to accept responsibility for environmental issues
- D. All of the above

Answer: (SHOW ANSWER)

NEW QUESTION: 14

The factors that affect reasonable assurance include all of the following Except:

- A. Remuneration of the auditor
- B. Interest limitations of accounting and internal control
- C. Persuasive nature of audit evidence
- D. Use of testing (Sampling)

Answer: C (LEAVE A REPLY)

NEW QUESTION: 15

Audit programs are typically designed to meet one or more of the following objectives Except:

- A. Assuring compliance with regulations
- B. Determining liabilities
- C. Tracking and removing of compliance costs
- D. Increasing environmental awareness

Answer: C (LEAVE A REPLY)

NEW QUESTION: 16

The protection of the environment is the responsibility:

- A. Of both the federal and provincial governments
- B. Of the federal government
- C. Of the provincial government
- D. Of municipal governments

Answer: A (LEAVE A REPLY)

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NEW QUESTION: 17

Role-playing can be a valuable and enjoyable supporting technique in any training program. It allows program participants:

- A. To more indirectly experience situations that occur during audits
- B. To more directly experience situations that occur during audits
- C. Experience on open-end program basis
- D. None of these

Answer: B ([LEAVE A REPLY](#))

NEW QUESTION: 18

Directors and officers of a corporation:

- A. Are always responsible for environmental damage caused by a corporation
- B. Cannot be held liable for property damage caused by a corporation
- C. May avoid responsibility for environmental damage if they exercise due diligence
- D. May be responsible for environmental damage

Answer: ([SHOW ANSWER](#))

NEW QUESTION: 19

Which one of the following is NOT a factor included in the control environment of an entity?

- A. Commitment to competence
- B. Risk assessment
- C. Organization structure
- D. Integrity and ethical values

Answer: C ([LEAVE A REPLY](#))

NEW QUESTION: 20

An audit program can achieve a variety of objectives. Historically, in most companies, compliance assurance has been the principal objective, with other, secondary objectives evolving along the way. One company's programs include the following five objectives Except:

- A. Provide assurance of adequate EH&S performance and continuous improvement to the board of directors
- B. Increase EH&S awareness and continuous learning by audited personnel and auditors
- C. Ensure division and facility compliance with federal, state, and local EH&S regulations and corporate policies and procedures
- D. Ensure labor management accountability for correcting compliance deficiencies identified on audits

Answer: D ([LEAVE A REPLY](#))

NEW QUESTION: 21

What party traditionally has the authority to initiate an audit?

- A. The plant manager
- B. The auditee
- C. The lead auditor
- D. The client

Answer: D ([LEAVE A REPLY](#))

NEW QUESTION: 22

Most in-house audits should be conducted by:

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

Answer: ([SHOW ANSWER](#))

NEW QUESTION: 23

The audit which is a review of any part of an entity's operating procedures and methods is known as:

- A. Financial statement audits
- B. Compliance audits
- C. Operational audits
- D. Technical Audits

Answer: C ([LEAVE A REPLY](#))

NEW QUESTION: 24

The major advantage of a product audit compared to a system or process audit is:

- A. It's cheaper to perform
- B. It normally does not require a final report
- C. It can be performed away from the supplier's plant
- D. It focuses attention on the final product or service

Answer: D ([LEAVE A REPLY](#))

NEW QUESTION: 25

Contamination of property poses a risk to lenders due to:

- A. The fact that contaminated land is difficult to sell
- B. All of the above
- C. The potential that a lender may be required to take possession of property to realize on a debt and become responsible for environmental damage on that property

D. The fact that the lender will not want to take possession of contaminated land to realize on their security

Answer: C (LEAVE A REPLY)

NEW QUESTION: 26

A quality assessment, when compared to a quality audit, is:

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

Answer: B (LEAVE A REPLY)

NEW QUESTION: 27

Which one of the following is grammatically incorrect?

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

Answer: D (LEAVE A REPLY)

NEW QUESTION: 28

Due diligence requires:

- A. Issuing directives to management of a company
- B. Requires follow up initiatives on the part of directors
- C. May require personal monitoring of premises after issuing directives and follow up initiatives relating to hazardous products
- D. Cannot be used to avoid responsibility for environmental damage

Answer: C (LEAVE A REPLY)

NEW QUESTION: 29

An extrinsic audit would normally focus on which of the following?

- A. An assessment of your customers
- B. An internal compliance assessment
- C. Your company's suppliers
- D. A company's internal quality system review

Answer: C (LEAVE A REPLY)

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