



IIA CPEA Practice Questions

Shared by Christian on 13-10-2026

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Question 1

Question Type: MultipleChoice

The audit program is structured; roles and responsibilities should be defined for each of the participant categories. These categories include all of the following Except:

Options:

- A- Senior or executive management
- B- The audit program manager and staff
- C- The legal department
- D- Functional management

Answer:

D

Question 2

Question Type: MultipleChoice

Directors and officers:

Options:

- A- Should protect themselves from environmental liability by refusing to become personally responsible
- B- May be personally responsible for allowing pollution to occur unless they can show that they used due diligence to prevent the pollution from occurring
- C- Have no obligation with respect to environmental damage
- D- Can only be responsible for environmental damage if they were directly involved in its creation

Answer:

B

Question 3

Question Type: MultipleChoice

Early in the development of the program, corporate management should designate a senior executive or staff member as the audit program director. This director should be senior enough to establish and maintain the program's:

Options:

- A- Viability
- B- Credibility
- C- Vulnerability
- D- None of these

Answer:

B

Question 4

Question Type: MultipleChoice

Public Environmental Reporting Initiative (PERI) Guidelines's goal is:

Options:

- A- To standardize the product
- B- To standardize the process as much as possible while still allowing each reporting organization the flexibility to determine how best to address each element
- C- To setup environmental policy
- D- To build organizational excellence

Answer:

A, B

Question 5

Question Type: MultipleChoice

Legislation in most provinces:

Options:

- A- Permits government agencies to clean up the premises where contamination exists
- B- Permits government agencies to order current landowners to clean up the premises where contamination exists
- C- Requires the government to clean contaminated properties
- D- Requires environmental audits be performed

Answer:

B

Question 6

Question Type: MultipleChoice

The audit program is structured; roles and responsibilities should be defined for each of the participant categories. These categories include all of the following Except:

Options:

- A- Senior or executive management
- B- The audit program manager and staff
- C- The legal department
- D- Functional management

Answer:

D

Question 7

Question Type: MultipleChoice

Due diligence requires:

Options:

- 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



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