

# REVIEW QUIZ

The 5 C's Framework • The Fact Sheet • Writing Audit Findings

For each question, choose the ONE best answer and write the letter (A, B, C, or D) on the answer line.  
*Module reference shown in brackets.*

Name: \_\_\_\_\_ Date: \_\_\_\_\_

**Q1** [Module 3A — Criteria] **When writing the Criteria span of an audit finding, which of the following best describes a strong Criteria statement?**

- A. A general statement that access to systems should be properly controlled.
- B. A citation of a specific policy section that the organization has formally adopted, stating the exact requirement.
- C. A reference to an industry best-practice framework, even if the organization has not formally adopted it.
- D. A description of what the auditor believes the control should look like based on experience.

My answer: \_\_\_\_\_

**Q2** [Module 3A — Condition] **An auditor writes: 'Several user accounts lacked management authorization.' What is the primary weakness in this Condition statement?**

- A. It does not cite the relevant policy standard.
- B. It uses the vague superlative 'several' instead of a specific number and percentage.
- C. It should describe the cause of the problem rather than just the observation.
- D. It is too short to be persuasive to senior management.

My answer: \_\_\_\_\_

**Q3** [Module 3A — Cause] **An auditor identifies that 23 terminated employee accounts remain active. The Cause is written as: 'IT staff failed to remove accounts when employees left.' Why is this a weak Cause statement?**

- A. It does not include the number of accounts affected.
- B. It identifies a people failure rather than the underlying process or system failure.
- C. It should be written in the Condition section, not the Cause section.
- D. It is too specific — Cause should be written in general terms.

My answer: \_\_\_\_\_

**Q4** [Module 3A — Consequence] **Which of the following is the strongest Consequence statement for a finding about terminated employee accounts remaining active?**

- A. This represents an elevated risk to the organization's information security posture.
- B. Unauthorized access is possible if former employees retain system access.
- C. 23 former employees currently retain active system access, creating immediate risk of data exfiltration, a PIPEDA compliance gap with penalties up to \$100,000 per violation, and potential reputational damage if a breach occurs.
- D. The severity of this finding is rated High due to the access control weakness identified.

My answer: \_\_\_\_\_

Q5

*[Module 3A — Correction]* **A finding identifies three root causes: no automated provisioning control, no HR-IT termination integration, and no periodic access review. The auditor writes one recommendation: 'Management should improve access controls and retrain IT staff.' What is wrong with this Correction?**

- A. The recommendation is too long and should be shortened to one sentence.
- B. The recommendation addresses the symptom and fails to map to any of the three identified root causes.
- C. Retraining is always an appropriate recommendation for access control findings.
- D. The recommendation should be written by management, not the auditor.

My answer: \_\_\_\_\_

Q6

*[Module 3A — 5 C's Framework]* **On the draft Fact Sheet sent to the auditee, Cause and Correction are deliberately left blank while Criteria, Condition, and Consequence are already filled in. Why?**

- A. Cause and Correction are confidential and only completed after the report is finalized.
- B. Criteria, Condition, and Consequence can be determined by the auditor independently from evidence, while Cause and Correction must be developed together with the auditee and management before they are agreed.
- C. Cause and Correction are optional sections that are only required for High severity findings.
- D. The auditor has not yet decided whether the finding will be included in the final report.

My answer: \_\_\_\_\_

Q7

*[Module 3B — Fact Sheet Philosophy]* **What is the primary purpose of issuing a Fact Sheet to management during fieldwork, before the final report is written?**

- A. To allow management to review and potentially veto findings before they appear in the report.
- B. To give management advance notice so they can prepare counter-arguments to present at the submission meeting.
- C. To share findings as they are identified, allowing management to confirm facts, provide context, and contribute to recommendations — eliminating most report-level disputes.
- D. To satisfy the audit methodology requirement for documentation of fieldwork procedures.

My answer: \_\_\_\_\_

Q8

*[Module 3B — Fact Sheet Structure]* **The Fact Sheet includes an 'Enforced Y/N' checkbox in the Criteria section. What specific information does this checkbox capture that 'Accepted Y/N' alone does not?**

- A. Whether the auditor believes the policy is strong enough to constitute a valid audit standard.
- B. Whether management acknowledges that the policy is actively being enforced — not just that it exists on paper.
- C. Whether the policy has been reviewed and updated within the last 12 months.
- D. Whether the auditee was present at the meeting when the Criteria was discussed.

My answer: \_\_\_\_\_

Q9

*[Module 3B — Pushback Scenarios]* **During a Fact Sheet meeting, management says: 'We already fixed that issue last month.' What is the best course of action?**

- A. Remove the finding immediately — if management says it is fixed, the auditor should take their word for it.
- B. Retain the finding unchanged — management responses are not considered until the final report.
- C. Request documentation, verify and test the remediation through working papers, modify the finding if confirmed — but still include it in the report with credit given to management for proactive correction.
- D. Issue a new Fact Sheet to restart the finding documentation process from the beginning.

My answer: \_\_\_\_\_

Q10

*[Module 3B — Audit Report Framing]* **When transitioning from Fact Sheet findings to the final audit report, which approach best reflects the role of the audit function as a trusted advisor rather than an adversary?**

- A. Include only the most critical findings to keep the report short and focused.
- B. Present findings without management responses to maintain audit independence.
- C. Frame the report to show both what is working well and what needs improvement — using visual indicators where helpful — so management sees a complete picture, not just a list of problems.
- D. Remove any findings that management disputed during the Fact Sheet process to avoid conflict.

My answer: \_\_\_\_\_