

## 7 SAFETY, HEALTH, AND ENVIRONMENTAL AUDITING

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### QUIZ 1 (10 POINTS TOTAL)

#### *True/False (3 points)*

1. A S/H/E audit with organizational boundaries is concerned with certain agency standards or regulations.
  - a. true
  - b. false
2. It is far easier to identify significant weaknesses in internal controls than to determine adequacy.
  - a. true
  - b. false
3. The S/H/E audit is conducted by those who are responsible for development or implementation of safety, health, and environmental management programs.
  - a. true
  - b. false

#### *Multiple Choice (2 points)*

4. Which of the following is not a context that companies use to define S/H/E audits?
  - a. geographical
  - b. functional
  - c. economical
  - d. compliance
5. What are two important tools that support the S/H/E audit process?
  - a. audit protocol
  - b. copies of previous audit findings
  - c. working papers
  - d. scientific calculator

#### *Short Answer (4 points)*

6. What is a basic definition of S/H/E auditing?
  
  
  
  
  
  
  
  
  
  
7. What two data-gathering methods are most often used in Step 1 of the audit process?

8. What are “working papers”?

9. In transporting auditing programs to overseas locations, what are some of the considerations that companies will have to address?

**Short Essay (1 point)**

10. Audit procedures fall into three broad categories. List them, with a brief explanation of each.

**QUIZ 2 (10 POINTS TOTAL)**

**True/False (2 points)**

1. In some organizations, the avoidance of generating potential legal liability from audit reports is a serious concern.
  - a. true
  - b. false
  
2. Results of an audit should never be reported to government agencies.
  - a. true
  - b. false

**Multiple Choice (3 points)**

3. Which of the following is not one of the basic activities of a S/H/E audit?
  - a. setting the budget
  - b. gathering information
  - c. analyzing facts
  - d. reporting the results



***Short Essay (1 point)***

10. Discuss some purposes of an environmental audit.