



Free Questions for IIA-CIA-Part2 by [braindumpscollection](#)

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Question 1

Question Type: MultipleChoice

According to the MA guidance, which of the following does the engagement work program test in a review of an organizational process?

Options:

- A- Process objectives.
- B- Process risks
- C- Process controls.
- D- Process scope

Answer:

C

Question 2

Question Type: MultipleChoice

During an audit of suspense accounts the internal auditor found that there were no written policies on how suspense accounts should be treated. The auditor also found that suspense account balances were cleared once per week, not daily. Which of the following is the most appropriate first response by the auditor?

Options:

- A-** The auditor should conclude that suspense accounts were not being cleared on a timely basis because they should be cleared daily
- B-** The auditor should ask management whether any undocumented policies exist and, if so, determine whether they are adequate
- C-** The auditor should conclude that the clearing of suspense accounts was timely and appropriate because weekly clearing is sufficient.
- D-** The auditor should rely on his professional judgment and experience to develop criteria for evaluating the existing controls over suspense accounts

Answer:

D

Question 3

Question Type: MultipleChoice

According to IIA guidance which of the following statements is true regarding heat maps?

Options:

- A-** A heat map sets likelihood to have higher priority than impact.
- B-** A heat map sets impact to have higher priority than likelihood.
- C-** A heat map recognizes that the priority of impact and likelihood can vary.
- D-** A heat map recognizes impact and likelihood as equally important

Answer:

C

Question 4

Question Type: MultipleChoice

An internal auditor wanted to determine whether company vehicles were being used for personal purposes She extracted a report that listed company vehicle numbers business units to which the vehicles are allocated travel dates, travel duration and mileage She then filtered the data for weekend dates Which of the following additional information would the auditor need?

Options:

- A- Names and work titles of employees
- B- Description of responsibilities of business units.
- C- Average fuel consumption data of vehicles
- D- Location and route data of vehicles

Answer:

C

Question 5

Question Type: MultipleChoice

Which of the following would be the most helpful to a chief audit executive when developing a talent management strategy?

Options:

- A- Gap analysis
- B- Staff preferences

C- Maturity analysis

D- Extent of external audit coverage

Answer:

A

Question 6

Question Type: MultipleChoice

According to IIA guidance which of the following represents sufficient information?

Options:

A- Information that is factual adequate and convincing

B- Information that is best attainable through the use of appropriate engagement techniques

C- Information that supports engagement objectives and recommendations

D- Information that helps the organization meet its goals

Answer:

D

Question 7

Question Type: MultipleChoice

An internal auditor wants to identify potential ghost employees in the organization's payroll system. The auditor extracts the following data:

- Human resources data with employees' names, addresses, employment conditions, and identification codes
- Payroll data
- Logs from entrance systems

With this data, which of the following types of ghost employees will the auditor be able to identify?

Options:

- A-** Employees who are being paid more than their approved wages
- B-** Employees who get paid although their employment has expired
- C-** Employees who are related to one of the subcontractors

D- Employees who are physically present at the workplace but who do not perform the specified job duties

Answer:

A

Question 8

Question Type: MultipleChoice

An internal auditor has been asked to join a project team to help design controls in a software application to address specific risks that have been identified by the team Which of the following actions is most appropriate for the internal auditor to perform?

Options:

- A-** Facilitate a control assessment to ensure all application risks were appropriately identified
- B-** Advise the project team on how to develop effective controls
- C-** Direct the project team to implement the appropriate controls within the software application
- D-** Provide assurance that the design of the controls will mitigate the identified application risks

Answer:

A

Question 9

Question Type: MultipleChoice

During follow-up, the internal auditor discovered that operational management did not implement effective actions to address a significant control breach. If the issue is left unresolved, it may result in regulatory sanctions and damage the organization's reputation. What is the most appropriate next step for the chief audit executive to take?

Options:

- A-** Report the matter to the board
- B-** Implement the recommended control to address the exposure
- C-** Discuss the matter with senior management
- D-** Ask the regulatory agency to persuade management to address the issue

Answer:

C

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