



IIA-CIA-PART2^{Q&As}

Certified Internal Auditor - Part 2, Conducting the Internal Audit Engagement

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QUESTION 1

Which of the following procedures would provide the most reliable evidence for an internal auditor testing whether defective products are effectively being identified and removed during processing before shipping to customers?

- A. Reviewing quality department survey results, which show 96% of employees believe all defective products are removed prior to shipping.
- B. Physically inspecting a sample of completed processing cycles for defective products prior to shipment.
- C. Observing employees while they inspect products for defects.
- D. Reviewing a quality report provided by management that shows 13 products were identified and removed during the most recent processing cycle.

Correct Answer: B

QUESTION 2

An internal auditor is conducting an initial risk assessment of an audit area and wants to assess management's compliance with privacy laws for safeguarding customer information stored on the organization's servers. Which course of action is appropriate for this phase of the engagement?

- A. Solicit the services of a specialist information systems auditor.
- B. Obtain the most current approved copies of the organization's privacy policy.
- C. Consult with legal counsel about new privacy laws to establish appropriate criteria.
- D. Consider the detection risk of noncompliance with the laws.

Correct Answer: A

QUESTION 3

During an audit of executive travel, an auditor noted that the president's travel expense reimbursements were approved by an executive secretary who reported to the president. The organization's reimbursement policy requires all travel expense reimbursements to be approved by the traveler's supervisor, but it does not address the president's reimbursements. Which of the following represents the auditor's best recommendation in this situation?

- A. The organization's reimbursement policy should be amended to grant the president's executive secretary the authority to approve the president's travel expense reimbursements.
- B. The approval policy for executive travel should be considered at the next meeting of the audit committee of the board of directors.
- C. The president's travel expense reimbursements should be reviewed and approved by the chief financial officer.
- D. The president's noncompliance should be considered immaterial.

Correct Answer: B



QUESTION 4

Which of the following is true regarding roles and responsibilities in risk management processes?

- A. Setting strategic direction resides with senior management.
- B. Ownership of risks resides with the board.
- C. Acceptance of residual risk resides with executive management level.
- D. Identifying, assessing, mitigating and monitoring activities on a continuous basis rests with the internal audit activity.

Correct Answer: C

QUESTION 5

Which of the following is not relevant when developing recommendations for inclusion in audit reports?

- A. Feasibility.
- B. Cost of implementation.
- C. Underlying causes.
- D. Timing of follow-up.

Correct Answer: D

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