



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 would not be characteristic of control self-assessment implemented by an audit department?

- A. An auditor usually facilitates the discussion during the workshop phase while another records comments for subsequent use.
- B. Auditors and business-unit employees work as a team.
- C. Auditors perform traditional audit tests to identify control weaknesses.
- D. Participants discuss the control weaknesses that hinder the achievement of objectives.

Correct Answer: C

QUESTION 2

Which of the following is least likely to vary when conducting audit engagements in different regions of an international organization?

- A. Application of governmental regulations to business activities.
- B. Work schedules and holidays of the individual regions.
- C. Level of workpaper documentation needed to support audit observations.
- D. Availability of technology and technical support.

Correct Answer: C

QUESTION 3

The following audit observation was included in the final audit report:

"Our review concluded that bank reconciliation statements for March and April did not show evidence of supervisory review. We recommend strict compliance with the controller's manual, which requires the department head to place their initials on the reconciliation statements to document their review."

Which of the following attributes are missing from the above audit observation?

- 1.
Criteria.
- 2.
Condition.
- 3.



Cause.

4.

Effect.

A. 1 and 4 only

B. 2 and 3 only

C. 1, 3, and 4 only

D. 3 and 4 only

Correct Answer: D

QUESTION 4

A manufacturing process could create hazardous waste at several production stages, from raw materials handling to finished goods storage. If the objective of a pollution prevention audit engagement is to identify opportunities for minimizing waste, in what order should the following opportunities be considered?

I. Recycling and reuse.

II. Elimination at the source.

III. Energy conservation.

IV.

Recovery as a usable product Treatment.

A.

V, II, IV, I, III.

B.

IV, II, I, III, V.

C.

I, III, IV, II, V.

D.

III, IV, II, V, I.

Correct Answer: B

QUESTION 5

Which of the following should be included in the scope of an audit of a third-party contractor?



1.

Budgets and financial forecasts for the project.

2.

Contractor's information and control systems.

3.

Contractor's financial position.

4.

Progress of the project and costs incurred.

A. 1 and 4 only

B. 1, 2, and 3 only

C. 2, 3, and 4 only

D. 1, 2, 3, and 4

Correct Answer: D

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