



# IIA-CIA-PART2<sup>Q&As</sup>

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

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#### QUESTION 1

An organization has a mature control environment but limited internal audit resources. Given this scenario, on which of the following should the internal auditors focus their testing?

- A. Detective compensating controls.
- B. Preventive compensating controls.
- C. Detective key controls.
- D. Preventive key controls.

Correct Answer: D

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#### QUESTION 2

According to IIA guidance, which of the following statements best justifies a chief audit executive's request for external consultants to complement internal audit activity (IAA) resources?

- A. The organization's audit universe is extensive and diverse.
- B. There has been an increase in unanticipated requests for advisory work.
- C. Previous work provided by the external service provider has been of great quality and value.
- D. A recent benchmarking study found that using external service providers is a common practice of similarly-sized IAAs in other organizations.

Correct Answer: B

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#### QUESTION 3

Which of the following is a primary reason for an internal auditor to use a risk and control questionnaire when auditing financial processes?

- A. To gain an understanding of the control environment.
- B. To collect as much financial data as possible before engagement fieldwork begins.
- C. To test the effectiveness of financial controls in an efficient and relatively inexpensive way.
- D. To facilitate the quantification of financial data obtained.

Correct Answer: A

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#### QUESTION 4

Which of the following is an effective way for an internal auditor to improve communications with the client during a



contentious audit?

- A. Encourage the client to participate as a partner in the decision-making process to determine the changes that need to be made.
- B. Clearly explain to the client the role of the internal audit activity in the change process.
- C. Obtain the support of the board of directors for proposed changes before discussing the changes with operating management.
- D. Speak privately with key client personnel immediately after proposed changes are announced to address their concerns.

Correct Answer: A

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#### QUESTION 5

Which of the following best defines an engagement conclusion?

- A. An auditor's determination of the cause of an engagement observation.
- B. An auditor's professional judgment of the situation which was reviewed.
- C. An opinion that must be included in the engagement final communication.
- D. A recommendation for corrective action.

Correct Answer: B

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