



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 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

QUESTION 2

Which of the following should management action plans include at a minimum?

- A. An implementer for the action plan.
- B. An owner of the action plan.
- C. The internal auditor's next review date of the action plan.
- D. Detailed procedures for the action plan.

Correct Answer: C

QUESTION 3

Which of the following would most likely contribute to discrepancies between receiving reports and the number of units in a shipment?

- A. Failing to compare the quality of goods received with specifications.
- B. Using inadequate vendor selection procedures.
- C. Accepting improper authorization for purchases.
- D. Indicating the quantities ordered on the receiving department's copy of the purchase order.

Correct Answer: D

QUESTION 4



A chief audit executive (CAE) of a major retailer has engaged an independent firm of information security specialists to perform specialized internal audit activities. The CAE can rely on the specialists' work only if it is:

- A. Performed in accordance with the terms of the contract.
- B. Carried out in accordance with the Standards.
- C. Performed under the supervision of the information technology department.
- D. Carried out using standard review procedures for retailers.

Correct Answer: B

QUESTION 5

Which of the following is an advantage to using the questionnaire approach when conducting risk and control self assessments?

- A. Responses can easily be quantified and analyzed.
- B. Follow-up for clarification is efficient.
- C. It is educational for participants.
- D. It allows for in-depth probing of issues.

Correct Answer: A

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