



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

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

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**QUESTION 1**

Confirmation would be most effective in addressing the existence assertion for:

- A. The addition of a milling machine to a machine shop.
- B. Sales of merchandise during the regular course of business.
- C. Inventory held on consignment.
- D. The granting of a patent for a special process developed by the organization.

Correct Answer: C

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**QUESTION 2**

An organization decides to create an internal audit function and hires a new chief audit executive (CAE). Which of the following should the CAE first consider when developing the internal audit process?

- A. Requirements of the external auditors to ensure an efficient coordination of audit effort.
- B. Sufficient resources to adequately meet the needs of the annual audit plan.
- C. Alignment of internal audit objectives with the organization's strategic plan.
- D. An appropriate training plan for audit staff.

Correct Answer: C

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**QUESTION 3**

An internal auditor was reviewing the procurement department's tender documentation for completeness. He documented all discrepancies, but the procurement manager disagreed with his findings. Upon further review, the internal auditor noted that all discrepancies had been corrected in the tender database. Which of the following courses of action would have prevented this situation?

- A. The auditor should have ensured the preservation of audit evidence by taking screenshots or extracting tender documents.
- B. The auditor should have extracted a list of logs and identified any actions that were executed in the database during the audit.
- C. The auditor should have instructed procurement workers that changes to the database during the course of the audit were strictly forbidden.
- D. The internal auditor should have created a more thorough work program, which would address audit criteria and potential causes in more detail.

Correct Answer: A

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**QUESTION 4**

An internal auditor tested whether purchase orders were supported by appropriately approved purchase requisitions. She sampled a population of purchase documents and identified instances where purchase requisitions were missing. However, she did not notice that in some cases purchase requisitions were approved by an unauthorized person. Which of the following risks most appropriately describes this situation?

- A. Nonsampling risk.
- B. Sampling risk.
- C. Inherent risk.
- D. Due diligence risk.

Correct Answer: B

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**QUESTION 5**

When setting the scope for the identification and assessment of key risks and controls in a process, which of the following would be the least appropriate approach?

- A. Develop the scope of the audit based on a bottom-up perspective to ensure that all business objectives are considered.
- B. Develop the scope of the audit to include controls that are necessary to manage risk associated with a critical business objective.
- C. Specify that the auditors need to assess only key controls, but may include an assessment of non-key controls if there is value to the business in providing such assurance.
- D. Ensure the audit includes an assessment of manual and automated controls to determine whether business risks are effectively managed.

Correct Answer: A

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