



IIA-CIA-PART2^{Q&As}

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

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**QUESTION 1**

If observed during fieldwork by an internal auditor, which of the following activities is least important to communicate formally to the chief audit executive?

- A. Acts that may endanger the health or safety of individuals.
- B. Acts that favor one party to the detriment of another.
- C. Acts that damage or have an adverse effect on the environment.
- D. Acts that conceal inappropriate activities in the organization.

Correct Answer: B

QUESTION 2

According to IIA guidance, which of the following should be considered when creating policies and procedures for the internal audit activity (IAA)?

- A. Number of auditors, complexity of audit activities, and structure of the IAA.
- B. Number of auditors, complexity of audit activities, and audit staff skills and competencies.
- C. Number of auditors, structure of the IAA, and audit staff skills and competencies.
- D. Complexity of audit activities, structure of the IAA, and audit staff skills and competencies.

Correct Answer: A

QUESTION 3

An organization has a large number of vendors supplying goods to its various branches across the region. The code of conduct statements signed by the employees specify that the employees or their families will not sell goods to the organization. However, during the internal audit of a branch, the internal auditor suspected that some of the employees may be supplying goods to the organization contrary to the code of conduct. The chief audit executive has requested that a thorough review be completed to identify the potential employee vendors. Of the following tests, it would be least useful to compare [List A] with [List B].

[List A] [List B]

- A. Vendor bank account numbers Employee bank account numbers
- B. Dates of payments to vendors Dates of salary payments to employees
- C. Addresses of vendors from the vendor database Addresses of employees from the employee database
- D. Vendor names Employee names

Correct Answer: B



QUESTION 4

While performing a follow-up of a concern about equipment-inventory tracking, which course of action is not necessary for the auditor to take?

- A. Ensure that the steps being taken resolve the condition disclosed by the initial finding.
- B. Ensure that controls have been implemented to prevent the issue from occurring again.
- C. Ensure that the entity has begun to experience benefits as a result of resolving the issue.
- D. Ensure that the inherent risk has been eliminated as a result of resolving the issue.

Correct Answer: D

QUESTION 5

Which of the following is an appropriate responsibility for the internal audit activity with regard to the organization's risk management program?

- A. Identifying and managing risks in line with the entity's risk appetite.
- B. Ensuring that a proper and effective risk management process exists.
- C. Attaining an adequate understanding of the entity's key mitigation strategies.
- D. Identifying and ensuring that appropriate controls exist to mitigate risks.

Correct Answer: C

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