

# IIA-CIA-Part2 Reliable Exam Dumps & Training IIA-CIA-Part2 Solutions



BONUS!!! Download part of Easy4Engine IIA-CIA-Part2 dumps for free: [https://drive.google.com/open?id=1xpYpmQoUW7NcmntpX-Lo\\_Gb1c-bmfWWn](https://drive.google.com/open?id=1xpYpmQoUW7NcmntpX-Lo_Gb1c-bmfWWn)

If you want to pass IIA-CIA-Part2 exams easily and obtain certifications in shortest time, the best way is to purchase the best high-quality IIA-CIA-Part2 exam preparation materials. That's what we do. Our IIA-CIA-Part2 training materials are famous for the high pass rate in this field, if you choose our products we are sure that you will 100% clear IIA-CIA-Part2 Exams. If you are still headache about how to pass exam certainly, our IIA-CIA-Part2 practice test questions will be your best choice. Don't hesitate again and just choose us!

## What are the requirements to take an IIA CIA Part 2 Exam?

To take the IIA CIA Part 2 Exam, you must:

- Be able to complete the certification application and attest to your eligibility requirements.
- Have a bachelor's degree or greater from an accredited institution OR have three years (36 months) of professional business experience in internal auditing. You can also qualify for one of the IIA certifications if you're a member of a partner association.
- Apply for and obtain endorsement from your local IIA Institute chapter.
- Pass the required certification exam(s).

To prepare for the IIA-CIA-Part2 Exam, candidates are encouraged to study the official exam materials provided by the IIA. These materials include textbooks, practice exams, and other study resources that can help candidates gain a comprehensive understanding of the topics covered on the exam. Additionally, candidates may benefit from attending review courses or participating in study groups to reinforce their knowledge and build their confidence before taking the exam.

>> IIA-CIA-Part2 Reliable Exam Dumps <<

## Professional IIA-CIA-Part2 - Practice of Internal Auditing Reliable Exam Dumps

We know that IIA-CIA-Part2 exam is very important for you working in the IT industry, so we developed the IIA-CIA-Part2 test software that will bring you a great help. All exam materials you need are provided by our team, and we have carried out the scientific arrangement and analysis only to relieve your pressure and burden in preparation for IIA-CIA-Part2 Exam.

IIA-CIA-Part2 certification exam, commonly referred to as the Practice of Internal Auditing, is an internationally recognized certification exam that is designed to test the knowledge and skills of internal auditors. IIA-CIA-Part2 exam is developed and administered by the Institute of Internal Auditors (IIA), which is a global professional association for internal auditors. The IIA-CIA-Part2 Exam is one of the three exams that candidates must pass to earn the Certified Internal Auditor (CIA) designation.

## IIA Practice of Internal Auditing Sample Questions (Q385-Q390):

### NEW QUESTION # 385

An internal auditor's examination of accounts receivable generates the following results:

What is the projected misstatement for the population if ratio estimation is used?

- A. \$2100,000
- B. \$238,095
- C. \$700,000
- D. \$84,000

**Answer: A**

Explanation:

To determine the projected misstatement for the population using ratio estimation, the following calculation can be used:

Projected Misstatement = (Sample Misstatement / Sample Book Value)

× Population Book Value

Projected Misstatement = (Sample Misstatement / Sample Book Value) × Population Book Value

Given:

\* Sample Misstatement = \$420,000

\* Sample Book Value = \$12,000,000

\* Population Book Value = \$20,000,000

Projected Misstatement =  $(420,000 / 12,000,000) \times 20,000,000$

Projected Misstatement =  $0.035 \times 20,000,000 = 700,000$

Therefore, the projected misstatement is \$700,000.

:

IIA Standards: 2320 - Analysis and Evaluation

IIA Practice Guide: Statistical Sampling

### NEW QUESTION # 386

During an information security audit, an auditor discovers that the current disaster recovery plan was developed three years ago but never tested. There have been significant changes to information systems since the plan was developed. The auditor should:

- A. Ask management to test the recovery plan immediately.
- B. Review the recovery plan and report weaknesses to management.
- C. Update the recovery plan for management as part of the review.
- D. Recommend that management and users update and test the recovery plan.

**Answer: D**

Explanation:

Section: Volume B

### NEW QUESTION # 387

Which of the following would be the most effective method to prevent installation of new equipment that does not meet environmental permit requirements, or to prevent modification of current processes in such a way that they no longer meet permit requirements?

- A. Require that the environmental compliance department perform regular inspections of the manufacturing facility to identify new equipment or process modifications in progress.
- B. Rely on annual inspections by various regulatory agencies to identify equipment or processes that require a permit.
- C. Include the environmental compliance department in the review of proposed process changes and equipment purchases

affecting permit requirements.

- D. Require that the staff of the environmental compliance department attend monthly safety meetings in different parts of the facility so that they can hear directly from the workers about any changes.

**Answer: C**

#### **NEW QUESTION # 388**

An audit identified a number of weaknesses in the configuration of a critical client/server system. Although some of the weaknesses were corrected prior to the issuance of the audit report, correction of the rest will require between six and 18 months for completion. Consequently, management has developed a detailed action plan, with anticipated completion dates, for addressing the weaknesses. Which of the following is the most appropriate course of action for the chief audit executive to take?

- A. Evaluate statistics related to unplanned system outages, unauthorized access attempts, and denials of service to assess the effectiveness of corrections.
- B. Schedule a follow-up audit engagement to assess the status of corrective action.
- **C. Assess the adequacy of the action plan and monitor key dates and deliverables.**
- D. Reassign information systems auditors to assist the information technology department in correcting the weaknesses.

**Answer: C**

Explanation:

Section: Volume B

#### **NEW QUESTION # 389**

An internal auditor is asked to determine why the production line for a large manufacturing organization has been experiencing shutdowns due to unavailable parts. The auditor learns that production data used for generating automatic purchases via electronic interchange is collected on personal computers connected by a local area network (LAN). Purchases are made from authorized vendors based on both the production plans for the next month and an authorized materials requirements plan (MRP) that identifies the parts needed per unit of production. The auditor suspects the shutdowns are occurring because purchasing requirements have not been updated for changes in production techniques. Which of the following audit procedures should be used to test the auditor's theory?

- **A. Compare the parts needed based on current production estimates and the MRP for the revised production techniques with the purchase orders generated from the system for the same period**
- B. Compare purchase orders generated from test data input into the LAN with purchase orders generated from production data for the most recent period
- C. Select a sample of production estimates and MRPs for several periods and trace them into the system to determine that input is accurate
- D. Develop a report of excess inventory and compare the inventory with current production volume

**Answer: A**

Explanation:

To test the theory that shutdowns are occurring due to outdated purchasing requirements that have not been updated for changes in production techniques, the auditor should compare the parts needed based on the most current production estimates and the revised materials requirements plan (MRP) with the purchase orders generated from the system. This comparison will help identify discrepancies between what is needed and what is being ordered, highlighting whether the system is failing to update purchasing requirements correctly. This method directly addresses the suspected cause of the shutdowns and provides clear evidence for or against the auditor's theory.

:

Institute of Internal Auditors (IIA), International Standards for the Professional Practice of Internal Auditing (Standards), Standard 2310 - Identifying Information.

#### **NEW QUESTION # 390**

.....

**Training IIA-CIA-Part2 Solutions:** <https://www.easy4engine.com/IIA-CIA-Part2-test-engine.html>

