

IIA IIA-CIA-Part2試験参考書 & IIA-CIA-Part2テスト対策書



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>> IIA IIA-CIA-Part2試験参考書 <<

IIA-CIA-Part2テスト対策書、IIA-CIA-Part2日本語版問題解説

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IIA Practice of Internal Auditing 認定 IIA-CIA-Part2 試験問題 (Q398-Q403):

質問 # 398

An engagement supervisor reviewed a staff internal auditor's documentation and noted that several edits should be made. The internal audit activity uses an electronic workpaper database and does not maintain paper files for its system of record. A system error prevents the engagement supervisor from adding her electronic signature to any workpaper in the database. Given this situation, which is the most appropriate response to provide evidence of supervisory review?

- A. The engagement supervisor should instruct the staff internal auditor to add a note in the workpaper on his behalf indicating that the workpaper was reviewed and feedback was provided
- B. The engagement supervisor should ask another manager-level internal auditor not associated with the project to sign the workpaper on his behalf
- C. Because the engagement supervisor called the help desk to correct the IT problem, he should upload the support-request ticket from the help desk to serve as evidence of the review
- **D. The engagement supervisor should print sign and date each workpaper after the review is complete and scan the document into the database as evidence of review**

正解: D

解説:

Given the situation where a system error prevents the engagement supervisor from adding her electronic signature to the workpapers, the most appropriate response to provide evidence of supervisory review is to print, sign, and date each workpaper after the review is complete, and then scan the document into the database as evidence of review. This ensures that there is a clear and traceable record of the supervisory review process, which is crucial for maintaining the integrity and reliability of the audit documentation.

* Printed Documentation: Printing the workpapers provides a physical copy that can be signed and dated, serving as a tangible record of the review.

* Signature and Date: The supervisor's signature and date indicate the completion of the review process and provide accountability.

* Scanning into Database: Scanning the signed documents back into the electronic workpaper database ensures that the evidence of review is stored in the system of record, maintaining consistency and accessibility.

This method upholds the standards of documentation and supervisory review, ensuring compliance with internal audit policies and procedures.

The Institute of Internal Auditors (IIA) Standards

IIA Practice Advisory: Documenting Information

質問 # 399

While conducting an audit of a third party's Web-based payment processor, an internal auditor discovers that a programming error allows customers to create multiple accounts for a single mailing address. Management agrees to correct the program and notify customers with multiple accounts that the accounts will be consolidated. Which of the following actions should the auditor take?

1. Schedule a follow-up review to verify that the program was corrected and the accounts were consolidated.
2. Evaluate the adequacy and effectiveness of the corrective action proposed by management.
3. Amend the scope of the subsequent audit to verify that the program was corrected and that accounts were consolidated.
4. Submit management's plan of action to the external auditors for additional review.

- A. 2 and 3
- B. 3 and 4
- **C. 1 and 2**
- D. 1 and 4

正解: C

解説:

When an internal auditor discovers an issue such as a programming error allowing multiple accounts for a single address, the auditor should ensure that the corrective actions are both adequate and effective. This includes scheduling a follow-up review (1) to verify that the program has been corrected and that the accounts have been consolidated. Additionally, evaluating the adequacy and effectiveness of the corrective action proposed by management (2) is essential to ensure the issue has been resolved properly.

Reference: = IIA Standard 2500 - Monitoring Progress and IIA Standard 2320 - Analysis and Evaluation.

質問 # 400

How should an internal auditor approach preparing a detailed risk assessment during engagement planning?

- **A. Work with management of the function being reviewed, as management would be most familiar with the business objectives and related risks.**
- B. Work with external auditors to ensure that the risk assessment includes items reflected on the independent auditor's report.
- C. Consult with the compliance department, which typically has a more comprehensive view of the organization.
- D. Complete the risk assessment independently to prevent conflicts of interest with the function being reviewed.

正解: A

解説:

When preparing a detailed risk assessment during engagement planning, the internal auditor should collaborate with the management of the function being reviewed. Management has the most in-depth knowledge of their business objectives, processes, and the associated risks. This cooperation ensures that the risk assessment is comprehensive, accurate, and relevant to the specific context of the function under review.

It also helps in identifying any potential areas of concern that might not be evident to external parties.

References:

* IIA Standard 2201: "Planning Considerations"

* IIA Practice Guide: "Assessing the Adequacy of Risk Management Processes"

質問 # 401

After concluding a preliminary assessment, the engagement supervisor prepared a draft work program According to HA guidance which of the following would be tested by this program?

- A. The process risks
- **B. The process controls**
- C. The process scope
- D. The process objectives.

正解: B

解説:

According to IIA guidance, a draft work program prepared by the engagement supervisor after concluding a preliminary assessment would test the process controls. The work program outlines the specific procedures and steps the internal audit team will take to evaluate the effectiveness of the controls in place to mitigate identified risks.

Reference:

IIA Standards: 2240 - Engagement Work Program

IIA Practice Guide: Engagement Planning

質問 # 402

Which of the following types of contracts would provide the least incentive for a contractor to achieve economy and efficiency?

- A. Unit-price contract.
- B. Indefinite delivery contract.
- **C. Cost-plus contract.**
- D. Lump-sum contract.

正解: C

解説:

Section: Volume C

Explanation/Reference:

質問 # 403

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