

주제 4	<ul style="list-style-type: none"> • Describe coordination of internal audit efforts with the external auditor, regulatory oversight bodies • Determine engagement objectives, evaluation criteria, and the scope of the engagement
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>> IIA-CIA-Part2인증공부문제 <<

IIA-CIA-Part2인증시험 덤프문제 & IIA-CIA-Part2인기자격증 덤프문제

멋진 IT전문가로 거듭나는 것이 꿈이랴구요? 국제적으로 승인받는 IT인증 시험에 도전하여 자격증을 취득해보세요. IT전문가로 되는 꿈에 더 가까이 갈 수 있습니다. IIA인증 IIA-CIA-Part2시험이 어렵다고 알려져있는건 사실입니다. 하지만 ExamPassdump의 IIA인증 IIA-CIA-Part2덤프로 시험준비공부를 하시면 어려운 시험도 간단하게 패스할수 있는것도 부정할수 없는 사실입니다. ExamPassdump의 IIA인증 IIA-CIA-Part2덤프는 실제시험문제의 출제방향을 철저히 연구해낸 말 그대로 시험대비공부자료입니다. 덤프에 있는 내용만 마스터하시면 시험패스는 물론 멋진 IT전문가로 거듭날 수 있습니다.

최신 Certified Internal IIA-CIA-Part2 무료샘플문제 (Q479-Q484):

질문 # 479

An internal auditor wants to determine whether employees are complying with the information security policy, which prohibits leaving sensitive information on employee desks overnight. The auditor checked a sample of 90 desks and found eight that contained sensitive information. How should this observation be reported, if the organization tolerates 4 percent noncompliance?

- A. The incidents of noncompliance fall outside the acceptable tolerance limit and require immediate corrective action, as opposed to reporting.
- **B. The incidents of noncompliance exceed the tolerance level and should be included in the final engagement report.**
- C. The matter does not need to be reported, because the noncompliant findings fall within the acceptable tolerance limit.
- D. The deviations are within the acceptable tolerance limit, so the matter only needs to be reported to the information security manager.

정답: B

설명:

When an internal auditor finds that the incidents of noncompliance exceed the organization's acceptable tolerance level, this should be included in the final engagement report. In this case, the 8 out of 90 desks found with sensitive information represent an 8.9% noncompliance rate, which exceeds the organization's tolerance limit of 4%. Reporting this observation in the final engagement report ensures that management is informed and can take necessary corrective actions to address the noncompliance.

IIA Standards: 2410 - Criteria for Communicating
 IIA Practice Guide: Reporting and Monitoring

질문 # 480

Which of the following constitutes supervisory activity undertaken during the planning phase of an assurance engagement?

- A. Reviewing engagement draft reports
- **B. Approving audit work programs**
- C. Ensuring the process owner with the engagement objectives
- D. Ensuring workpapers support audit findings

정답: B

설명:

During the planning phase of an assurance engagement, one of the key supervisory activities is approving the audit work programs. This step ensures that the planned procedures are appropriate for achieving the engagement objectives and that the audit scope is adequately covered. Supervisory activities like ensuring alignment with engagement objectives, reviewing draft reports, and ensuring workpapers support findings typically occur during the fieldwork or reporting phases. Approving the audit work programs at the planning stage helps to ensure that the engagement is well-directed and thorough.

References:
* The Institute of Internal Auditors (IIA) - Standards for the Professional Practice of Internal Auditing, Standard 2200 - Engagement Planning

질문 # 481

Which of the following audit steps would an internal auditor perform when reviewing cash disbursements to satisfy IIA guidance on due professional care?

- A. The internal auditor traces serial numbers of computer equipment listed on an invoice to the fixed asset inventory
- B. The internal auditor reviews the accounts payable manager's petty cash fund and vouchers
- C. The calculated statistical sample size is 50 however the internal auditor believes errors exist so he decides to increase the sample size to 80
- **D. The internal auditor reviews the related invoice purchase order and receiving report for each sample selection**

정답: D

설명:

According to IIA guidance on due professional care, internal auditors should perform thorough and adequate steps to verify the accuracy and legitimacy of transactions. When reviewing cash disbursements, it is essential to check the three-way match among the invoice, purchase order, and receiving report. This ensures that the payment is valid, authorized, and that the goods or services were actually received as ordered. This step is crucial in preventing and detecting errors and fraud, thereby ensuring that the audit findings are reliable and accurate.

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IIA Standard 1220: Due Professional Care
IIA Practice Guide: Auditing Accounts Payable and Disbursements

질문 # 482

Given the scarcity of internal audit resources, a chief audit executive (CAE) decides not to schedule a follow-up of audit recommendations when developing engagement work schedules. Why does the CAE's decision violate the Standards?

- A. It is not the CAE's responsibility to establish a process for a follow-up.
- **B. Lack of resources is not a sufficient reason to forgo a follow-up.**
- C. When resources are scarce, the follow-up can be incorporated into the next engagement.
- D. Follow-up actions should take priority over new engagements in scheduling.

정답: B

질문 # 483

When is an organic organizational structure likely to be more successful than a mechanistic organizational structure?

- A. When an organization is infrequently affected by technological advances
- **B. When an organization is subjected to strong political and social pressures**
- C. When a manufacturer has reliable resources and suppliers.
- D. When a manufacturing organization has stable demand for its products.

정답: B

설명:

An organic organizational structure is more flexible and adaptive compared to a mechanistic structure. It is characterized by less formalization, decentralized decision-making, and a greater reliance on lateral communication. This type of structure is beneficial in environments that are dynamic and uncertain, such as when an organization faces strong political and social pressures. The flexibility of an organic structure allows the organization to respond more effectively to external changes and pressures. This concept is supported by organizational theory literature, which suggests that organic structures are better suited for turbulent and

