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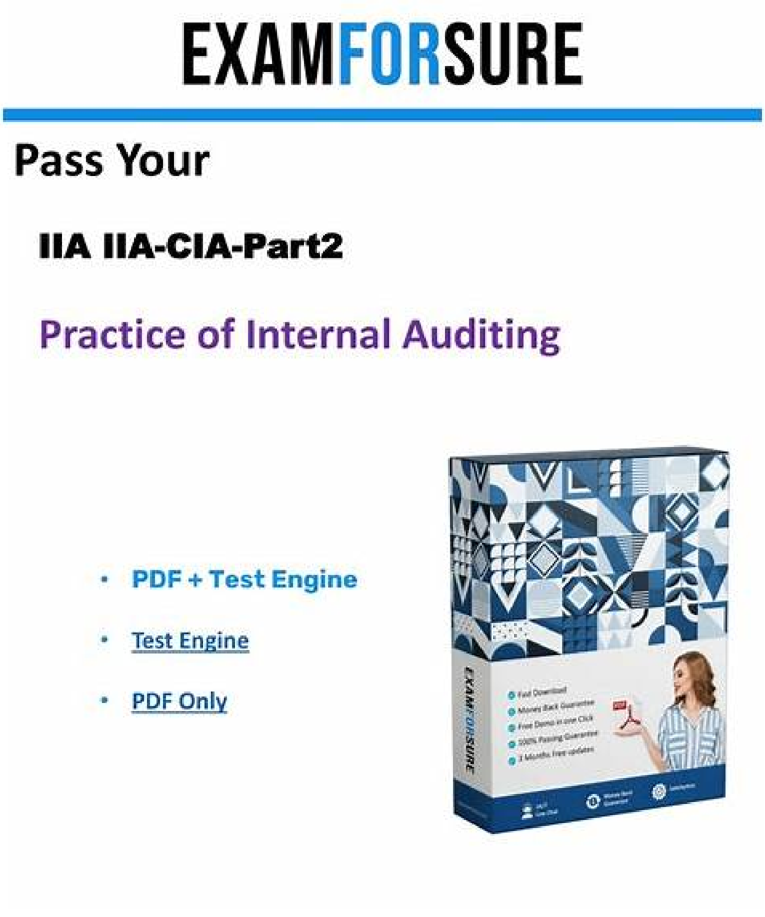

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Wahrscheinlich haben viele Leute Sie über die Schwierigkeiten der IIA IIA-CIA-Part2 informiert. Aber wir Fast2test möchten Ihnen mitteilen, wie einfach die IIA IIA-CIA-Part2 Prüfung zu bestehen. Die IIA IIA-CIA-Part2 Prüfungssoftware von unserem fähigen IT-Team können Sie bestimmt befriedigen. Sie brauchen nur die kostenlose Demo der IIA IIA-CIA-Part2 probieren. Dann werden Sie unbesorgt kaufen. Wir hoffen, dass wir bei Ihrem Fortschritt im Bereich der IT helfen können!

Die IIA-CIA-Part2-Prüfung ist ein computergestützter Test, der aus 100 Multiple-Choice-Fragen besteht. Die Kandidaten haben drei Stunden Zeit, um die Prüfung abzuschließen, und sie müssen mindestens 600 von 800 Punkten erzielen, um zu bestehen. Die Fragen sollen das Verständnis des Kandidaten für den internen Prüfungsprozess testen, einschließlich Planung, Ausführung, Berichterstattung und Follow-up. Die Prüfung bewertet auch das Wissen des Kandidaten über internationale Standards, wie die internationalen Standards für die berufliche Praxis der internen Prüfung (Standards).

>> IIA-CIA-Part2 Prüfung <<

IIA IIA-CIA-Part2: Practice of Internal Auditing braindumps PDF & Testking echter Test

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IIA Practice of Internal Auditing IIA-CIA-Part2 Prüfungsfragen mit Lösungen (Q616-Q621):

616. Frage
A performance audit engagement typically involves:

- A. Review of financial statement information, including the appropriateness of various accounting treatments.
- B. Tests of compliance with policies, procedures, laws, and regulations.
- C. Evaluation of organizational and departmental structures, including assessments of process flows.
- D. Appraisal of the environment and comparison against established criteria.

Antwort: D

617. Frage
An organization's healthcare insurance costs have been rising approximately 10 percent per year for several years. Which of the following analytical review procedures would best evaluate the reasonableness of the increase in healthcare costs?

- A. Obtain the government index of healthcare costs for the comparable period of time and compare the rate of increase with that of the cost per employee incurred by the organization.
- B. Develop a comparison of the costs incurred with similar costs incurred by other organizations.
- C. Obtain a bid from another healthcare administrator to provide the same administrative services as the current healthcare administrator.
- D. Review all claims and compare with appropriate procedures to ensure that overpayments have not occurred.

Antwort: A

Begründung:
Analytical review procedures involve the analysis of financial and operational data to identify trends, anomalies, or patterns that may indicate areas of concern or opportunities for improvement. In this scenario, where an organization is facing rising healthcare insurance costs, the most appropriate analytical review procedure is to compare the rate of increase in healthcare costs with an external benchmark, such as the government index of healthcare costs.
* IIA Standard 2320 - Analysis and Evaluation:
* The standard emphasizes the need for internal auditors to apply appropriate analytical procedures to understand the nature of data and assess the reasonableness of the information under review.
Comparing the organization's cost increases to a government index provides an objective benchmark.
* Benchmarking:
* By comparing the organization's rate of increase in healthcare costs with the government index, the internal auditor can determine whether the organization's costs are in line with industry trends. This comparison helps assess whether the 10 percent annual increase is reasonable or if it deviates significantly from the norm.
* Relevance of External Data:
* The government index reflects the broader economic environment and industry standards, making it a relevant comparison point. If the organization's increase significantly exceeds the index, it may indicate inefficiencies or issues that require further investigation.
* Option A (Comparison with similar organizations): While useful, this approach may not provide the same level of objectivity as a government index, as organizations may have different healthcare plans, demographics, and other factors affecting costs.
* Option C (Obtaining a bid): This relates more to evaluating the cost-effectiveness of services, not the reasonableness of past cost increases.
* Option D (Reviewing claims for overpayments): This is a detailed transactional audit, which is important but does not provide a broad analytical view of cost trends.
Detailed Explanation:Why Not Other Options?Conclusion: Option B is correct as it directly compares the organization's cost increase to an objective external benchmark, which aligns with IIA's emphasis on analytical review procedures for evaluating the reasonableness of financial data.

618. Frage
The newly appointed chief audit executive (CAE) of a large multinational corporation, with seasoned internal audit departments located around the world, is reviewing responsibilities for engagement reports. According to IIA guidance, which of the following

statements is true?

- A. The CAE may delegate responsibility for reviewing, approving and signing engagement reports, but should review the reports after they are issued.
- B. The CAE is required to review, approve, and sign all regulatory compliance engagement reports only
- C. The CAE is required to review, approve, and sign every engagement report.
- D. The internal audit charter must identify authorized signers of engagement reports.

Antwort: A

Begründung:
According to IIA guidance, the CAE has the ultimate responsibility for the internal audit activity but may delegate tasks such as reviewing, approving, and signing engagement reports to qualified internal audit staff.
This delegation helps in managing workload and leveraging expertise within the team. However, the CAE should still periodically review the reports to maintain oversight and ensure quality. References: = IIA Standard 2060 - Reporting to Senior Management and the Board, and Standard 2400 - Communicating Results.

619. Frage
According to IIA guidance, which of the following are the most important objectives for helping to ensure the appropriate completion of an engagement?
1.Coordinate audit team members to ensure the efficient execution of all engagement procedures.
2.Confirm engagement workpapers properly support the observations, recommendations, and conclusions.
3.Provide structured learning opportunities for engagement auditors when possible.
4.Ensure engagement objectives are reviewed for satisfactory achievement and are documented properly.

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

Antwort: A

620. Frage
If there is a significant error or omission in the final audit report that was communicated to management, which of the following is the key action for the internal audit activity?

- A. The auditor should update the scope of the audit to include the omission.
- B. Communicate the corrected information to the manager of the audited department.
- C. There should be a follow-up audit to address the error or omission.
- D. The corrected communication should be redistributed to the original recipients.

Antwort: D

Begründung:
If a significant error or omission is found in the final audit report, it is crucial for the internal audit activity to correct the information and redistribute the corrected report to all original recipients. This ensures that all stakeholders are informed of the accurate findings and can take appropriate actions based on correct information.
IIA References:
* IIA Standard 2440: Disseminating Results requires that the internal audit activity communicate accurate and complete results. If an error or omission is identified, the corrected information must be promptly communicated to all relevant parties to maintain the integrity of the audit process.
* The Practice Guide on Communicating Results emphasizes that errors in audit reports should be corrected and the revised report should be distributed to ensure stakeholders are acting on accurate information.

621. Frage
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