

IIA-CIA-Part2인증 시험 인기 덤프 자료 최신 시험 기출 문제 모음집

EXAMFORSURE

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참고: Itcertkr에서 Google Drive로 공유하는 무료, 최신 IIA-CIA-Part2 시험 문제집이 있습니다:
<https://drive.google.com/open?id=1n7n6LdvUj6i9ktYElmcETNellsEL8CFZ>

지난 몇년동안 IT산업의 지속적인 발전과 성장을 통해 IIA 인증 IIA-CIA-Part2 시험은 IT 인증 시험 중의 이정표로 되어 많은 인기를 누리고 있습니다. IT 인증 시험을 Itcertkr 덤프로 준비해야만 하는 이유는 Itcertkr 덤프는 IT 업계 전문가들이 실제 시험 문제를 연구하여 시험 문제에 대비하여 예상 문제를 제작했다는 점에 있습니다.

IIA 인증 IIA-CIA-Part2 시험이 너무 어려워 보여서 오르지 못할 산처럼 보이시나요? 그건 Itcertkr의 IIA 인증 IIA-CIA-Part2 시험 문제에 대비하여 제작한 IIA 인증 IIA-CIA-Part2 덤프가 있다는 것을 모르고 있기 때문입니다. IIA 인증 IIA-CIA-Part2 시험에 도전하고 싶으시다면 최강 시험 패스율로 유명한 Itcertkr의 IIA 인증 IIA-CIA-Part2 덤프로 시험 공부를 해보세요. 시간 절약은 물론이고 가격도 착해서 간단한 시험 패스에 딱 좋은 선택입니다.

>> IIA-CIA-Part2 인증 시험 인기 덤프 자료 <<

IIA-CIA-Part2 인증 시험 인기 덤프 자료 시험 기출 문제

Itcertkr IIA IIA-CIA-Part2 덤프는 IIA IIA-CIA-Part2 실제 시험 변화의 기반에서 스케줄에 따라 업데이트 합니다. 만일 테스트에 어떤 변화가 생긴다면 필수로 2일간의 근무일 안에 IIA IIA-CIA-Part2 덤프를 업데이트 하여 고객들이 테스트에 성공적으로 합격 할 수 있도록 업데이트 된 버전을 구매 후 서비스로 제공해드립니다. 업데이트 할 수 없는 상황이라면 다른 적용을 좋은 덤프로 바꿔드리거나 덤프 비용을 환불해드립니다.

최신 Certified Internal IIA-CIA-Part2 무료 샘플 문제 (Q328-Q333):

질문 # 328

During the quarterly review of the internal audit activity's performance, the chief audit executive (CAE) notes that actual engagement hours consistently exceed the budget. Which of the following strategies would most likely help the CAE address this problem?

- * The budget should consider time spent on similar engagements.
- * The budget should consider the proficiency of the assigned auditors.
- * The budget estimate should provide for unexpected delays.
- * The budget should be specific as to time for each work assignment.

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

정답: A

질문 # 329

According to IIA guidance, which of the following is true about the supervising internal auditor's review notes?

- They are discussed with management prior to finalizing the audit.
- They may be discarded after working papers are amended as appropriate.
- They are created by the auditor to support her fieldwork in case of questions.
- They are not required to support observations issued in the audit report.

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

정답: C

질문 # 330

Which of the following is critical to the success of an effective interview?

- A. Present audit evidence and information to support the internal auditor's line of questioning.
- B. Observe the process and discuss it with the interviewee.
- C. Establish credibility, trust, and rapport.
- D. Develop flowcharts and review them with the interviewee.

정답: C

설명:

Establishing credibility, trust, and rapport is critical to the success of an effective interview. When interviewees trust the auditor and feel comfortable, they are more likely to provide honest and useful information. Building rapport also helps in reducing resistance and ensuring a smooth flow of communication during the interview.

IIA Reference:

IIA Standard 2420: Quality of Communications emphasizes the importance of clear, accurate, and constructive communication.

Establishing trust and rapport during interviews contributes to the quality of information gathered, which in turn enhances the overall quality of audit communications.

The Practice Guide on Effective Interviewing Techniques discusses the importance of building rapport and trust to encourage openness and candidness from interviewees.

질문 # 331

An internal auditor is tasked with evaluating the adequacy of the organization's inventory fraud controls.

What is the most relevant information that the auditor can obtain from the documentation of cyclic counting for this purpose?

- A. Accounting adjustments of inventories are approved by the management in accordance with a signature policy
- B. Value of accounting adjustments matches with the value of inventory differences and are made in a timely manner
- C. Root causes of inventory differences are analyzed and corrective measures are followed
- D. High value items are inventoried more frequently throughout the year

정답: C

설명:

Comprehensive and Detailed Explanation:

Cyclic counting is a control technique used to verify inventory accuracy and prevent fraud or misstatement.

While documentation of approvals (A), valuation reconciliations (D), and frequency of counts (C) all contribute to control effectiveness, the most relevant evidence for evaluating fraud control adequacy is whether the organization analyzes root causes of differences and implements corrective actions (B). Simply reconciling and adjusting balances does not address why discrepancies occur, and fraud risks remain if underlying causes go unexamined. For example, if theft or unauthorized removals are occurring, approving adjustments without corrective measures merely hides the issue. By identifying and addressing root causes, management ensures sustainable fraud prevention and strengthens internal controls. Thus, the focus must be on corrective actions tied to root cause analysis, aligning with IIA guidance on ensuring controls address risks rather than only reporting deviations.

질문 # 332

What makes BloodHound more suitable for Active Directory attack path analysis compared to other tools like Responder or Mimikatz?

- A. Generalized audit software.
- **B. Integrated test facilities.**
- C. Utility software.
- D. Audit expert systems.

정답: B

설명:

Integrated Test Facilities (ITF) are the most appropriate choice for simulating transactions for testing in an automated audit tool. ITF involves embedding fictitious transactions into the normal processing environment of the billing application without the knowledge of operational staff. This allows the internal auditor to assess transaction processing integrity, validation, and system calculations under real-time conditions.

* Generalized audit software (GAS) is mainly used for data extraction and analysis but does not embed test transactions within live systems.

* Utility software includes tools for system maintenance but is not designed for auditing transactions.

* Audit expert systems provide decision-making support rather than transaction simulation.

Reference: IIA Global Technology Audit Guide (GTAG) - Continuous Auditing: Implications for Assurance, Monitoring, and Risk Assessment.

질문 # 333

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Itcertkr는 많은 IT인사들이 IIA 인증 시험에 참가하고 완벽한 IIA-CIA-Part2 인증 시험 자료로 응시하여 안전하게 IIA IIA-CIA-Part2 인증 시험 자격증 취득하게 하는 사이트입니다. Pass4Tes의 자료들은 모두 우리의 전문가들이 연구와 노력 하에 만들어진 것이며 그들은 자기만의 지식과 몇 년간의 연구 경험으로 완벽하게 만들었습니다. 우리 덤프들은 품질은 보장하며 갱신 또한 아주 빠릅니다. 우리의 덤프는 모두 실제 시험과 유사하거나 혹은 같은 문제들을 약속 합니다. Itcertkr는 100% 한번에 꼭 고난의도인 IIA 인증 IIA-CIA-Part2 시험을 패스하여 여러분의 사업에 많은 도움을 드리겠습니다.

IIA-CIA-Part2 시험 대비 덤프 공부: https://www.itcertkr.com/IIA-CIA-Part2_exam.html

Itcertkr의 IIA 인증 IIA-CIA-Part2 덤프는 오로지 IIA 인증 IIA-CIA-Part2 시험에 대비하여 제작된 시험 공부 가이드로서 시험 패스율이 100%입니다, 믿을 수 없다면 저희 사이트에서 IIA-CIA-Part2 시험 덤프의 샘플을 다운받아 보세요, Itcertkr의 IIA IIA-CIA-Part2 덤프만 공부하시면 여러분은 충분히 안전하게 IIA IIA-CIA-Part2 시험을 패스하실 수 있습니다, IIA 인증 IIA-CIA-Part2 시험 공부를 아직 시작하지 않으셨다면 망설이지 마시고 Itcertkr의 IIA 인증 IIA-CIA-Part2 덤프를 마련하여 공부를 시작해 보세요, 이젠 모두 Itcertkr IIA-CIA-Part2 시험 대비 덤프 공부 인증 시험 덤프로 공부하였기 때문입니다.

아니 말을 할 수가 없었다, 그의 나직한 물음에 그녀는 눈을 감고 고개를 저었다, Itcertkr의 IIA 인증 IIA-CIA-Part2 덤프는 오로지 IIA 인증 IIA-CIA-Part2 시험에 대비하여 제작된 시험 공부 가이드로서 시험 패스율이 100%입니다.

