

IIA-CIA-Part2試験解答 & IIA-CIA-Part2無料過去問



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>> IIA-CIA-Part2試験解答 <<

IIA-CIA-Part2無料過去問、IIA-CIA-Part2合格率

IIA-CIA-Part2試験に合格するには、関連する教材を探す必要があります。しかし、IIAのウェブサイトを見ると、すぐいいIIA-CIA-Part2教材を手に入れることができます。私たちはあなたのIIA-CIA-Part2試験に関する悩みを解決できます。長い時間で、私たちはIIA-CIA-Part2教材の研究に取り組んでいます。だから、私たちは信頼されるに値します。

IIA Practice of Internal Auditing 認定 IIA-CIA-Part2 試験問題 (Q666-Q671):

質問 # 666

According to IIA guidance, which of the following statements is true regarding reporting the results of the quality assurance and improvement program?

- A. The external assessor must present the findings from the external assessment to senior management and the board upon completion.

- B. Deficiencies within the internal audit activity must be reported to the board as soon as they are noted
- C. Results of ongoing monitoring of the internal audit activity's performance must be reported to senior management and the board at least annually
- D. Results of internal assessments need to be reported to the board at least once every five years.

正解: C

解説:

The IIA's International Standards for the Professional Practice of Internal Auditing (Standards) provide guidance on the reporting requirements of the quality assurance and improvement program. According to Standard 1320, "The chief audit executive must communicate the results of the quality assurance and improvement program to senior management and the board." This communication must include the results of both internal and external assessments and ongoing monitoring. Specifically, the results of ongoing monitoring of the internal audit activity's performance should be reported to senior management and the board at least annually. This ensures that the internal audit activity maintains its proficiency, enhances its effectiveness, and complies with the Standards.

Reference: IIA Standard 1320

質問 # 667

According to the Standards, which of the following is applicable to the internal audit activity's quality assurance and improvement program?

- A. The review of assurance services should be the primary focus.
- B. Periodic monitoring of the internal audit activity should be done.
- C. All aspects of the internal audit activity should be evaluated.
- D. An external assessment should be obtained every three years.

正解: C

質問 # 668

When forming an opinion on the adequacy of management's systems of internal control, which of the following findings would provide the most reliable assurance to the chief audit executive?

- * During an audit of the hiring process in a law firm, it was discovered that potential employees' credentials were not always confirmed sufficiently. This process remained unchanged at the following audit.
- * During an audit of the accounts payable department, auditors calculated that two percent of accounts were paid past due. This condition persisted at a follow up audit.
- * During an audit of the vehicle fleet of a rental agency, it was determined that at any given time, eight percent of the vehicles were not operational. During the next audit, this figure had increased.
- * During an audit of the cash handling process in a casino, internal audit discovered control deficiencies in the transfer process between the slot machines and the cash counting area. It was corrected immediately.

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

正解: C

解説:

The most reliable assurance comes from findings that demonstrate both the identification of issues and the effectiveness of corrective actions. In the provided scenarios, the accounts payable audit (2) and the cash handling process audit (4) illustrate instances where issues were identified, and actions were either needed (2) or taken promptly (4), thus providing a clear basis for forming an opinion on internal control adequacy. Reference: = IIA Standard 2410 - Criteria for Communicating and Standard 2500 - Monitoring Progress.

質問 # 669

Which of the following is a primary reason for an internal auditor to use a risk and control questionnaire when auditing financial processes?

- A. To facilitate the quantification of financial data obtained
- B. To collect as much financial data as possible before engagement fieldwork begins.
- C. To test the effectiveness of financial controls in an efficient and relatively inexpensive way
- D. To gain an understanding of the control environment

正解: D

解説:

The primary reason for an internal auditor to use a risk and control questionnaire when auditing financial processes is to gain an understanding of the control environment. These questionnaires help auditors identify and evaluate the presence and effectiveness of controls within the financial processes. They provide a structured way to gather information about the control environment, helping auditors understand the organization's risk management and control practices before conducting detailed testing.

IIA Standards: 2201 - Planning Considerations

IIA Practice Guide: Internal Auditing and Fraud

質問 # 670

During an operational audit of the cash receipts process, internal auditors uncovered many red flags related to possible misappropriation of cash and other cash-flow problems indicative of potential employee fraud.

Which of the following statements is true regarding the follow-up investigative audit?

- A. The audit team that conducted the operational audit must also conduct the investigative audit.
- B. The investigative audit must be conducted by an independent third-party service provider.
- C. The investigative audit engagement team must include at least one auditor who possesses fraud-related skills and competencies.
- D. To preserve objectivity, auditors who participated on the initial operational audit engagement team must not partake in the investigative audit.

正解: C

解説:

According to IIA guidance on fraud investigations, investigative audits require specialized skills such as interviewing, forensic analysis, and fraud detection. The most important requirement is that at least one team member possesses these competencies. Objectivity (C) does not require exclusion of the original team unless bias exists. Neither A nor B is mandated by standards. The correct answer is Option D.

質問 # 671

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