

IIA-CIA-Part2 Test Passing Score | Exam IIA-CIA-Part2 Pass Guide



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IIA-CIA-Part2 exam consists of 100 multiple-choice questions and has a duration of two hours and forty-five minutes. IIA-CIA-Part2 Exam is computer-based and is available at Pearson VUE testing centers worldwide. Candidates must achieve a score of 600 or higher to pass the exam and earn the IIA-CIA-Part2 certification. IIA-CIA-Part2 exam content is regularly reviewed and updated to ensure that it remains relevant to the changing needs of the internal audit profession.

IIA-CIA-Part2 certification is an important credential for internal auditors who want to advance their careers and demonstrate their commitment to the profession. It is recognized globally as a mark of excellence in the field of internal auditing and is highly valued by employers. Practice of Internal Auditing certification provides internal auditors with the knowledge and skills they need to be effective in their roles and to contribute to the success of their organizations.

IIA Practice of Internal Auditing Sample Questions (Q123-Q128):

NEW QUESTION # 123

Cross-referencing individual payroll time cards to personnel department records and reports would allow an internal auditor to determine whether:

- A. Individuals were paid at the proper rates.
- B. Personnel department records agree with payroll accounting records.
- C. Individuals are bona fide employees.
- D. Individuals were paid only for time worked.

Answer: C

Explanation:

Section: Volume C

NEW QUESTION # 124

Which method of examining entity-level controls involves gathering information from work groups that represent different levels in an organization?

- A. Surveys.
- B. Facilitated team workshops
- C. Structured interviews
- D. Questionnaires.

Answer: B

Explanation:

Facilitated team workshops are the method of examining entity-level controls that involve gathering information from work groups that represent different levels in an organization. These workshops encourage interactive discussion and collaboration among participants from various departments and hierarchical levels, providing a comprehensive view of entity-level controls and promoting a better understanding of control processes and issues.

IIA Standards: 2210 - Engagement Objectives

IIA Practice Guide: Assessing the Adequacy of Risk Management Processes

NEW QUESTION # 125

To effectively communicate the acceptance of risk in an organization a chief audit executive must first consider which of the following?

- A. The organization's risk response strategies
- B. The organization's major control activities
- C. The organization's view on risk tolerance
- D. The organization's principal risk events.

Answer: C

NEW QUESTION # 126

An internal audit team leader is having difficulties completing the planning phase of an assurance engagement because the business unit lacks a system of internal controls. Which of the following is the most appropriate course of action for the internal audit team leader?

- A. Change the scheduled engagement from assurance to consulting to help correct the shortcomings

- Answer: D**

Which of the following would provide the best evidence of compliance with an airline's standard of having aircraft refueled and cleaned within a specified time of arrival at an airport?

- Answer: C**

NEW QUESTION # 128

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