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IIA-CIA-Part2 exam is designed to evaluate the candidate's expertise in the practice of internal auditing. IIA-CIA-Part2 exam consists of 100 multiple-choice questions that cover various topics, including internal control and risk management, internal audit engagement, conducting internal audit engagements, internal audit reporting, and governance. IIA-CIA-Part2 Exam is computer-based and can be taken at authorized testing centers worldwide. Passing IIA-CIA-Part2 exam requires a score of 600 out of 800. Practice of Internal Auditing certification is valid for three years, and professionals must earn continuing education credits to maintain their certification.

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IIA-CIA-Part2 exam is designed for internal auditors who have a minimum of 24 months of experience in internal auditing or a related field. It is also recommended that candidates have completed the IIA-CIA-Part1 exam before taking the IIA-CIA-Part2

Exam IIA-CIA-Part2 exam consists of 100 multiple-choice questions and is administered in a computer-based format. Candidates have 2.5 hours to complete the exam.

## IIA Practice of Internal Auditing Sample Questions (Q543-Q548):

### NEW QUESTION # 543

Which of the following parties is accountable for ensuring adequate support for conclusions and opinions readied by the internal audit activity while relying on external auditors' work?

- A. Chief audit executive
- B. External auditors
- C. Board of directors
- D. Senior management

**Answer: A**

Explanation:

The chief audit executive (CAE) is accountable for ensuring that adequate support exists for the conclusions and opinions formed by the internal audit activity. When relying on the work of external auditors, the CAE must ensure that the work is sufficient and appropriate to support the internal audit conclusions. This involves reviewing the external auditors' work to confirm its relevance and reliability, and integrating it into the internal audit processes as necessary.

The Institute of Internal Auditors (IIA) Standard 2050 - Coordination and Reliance.

IIA Standard 2340 - Engagement Supervision

### NEW QUESTION # 544

What information would be most useful to an internal auditor who is attempting to identify specific processes to include in the scope of an assurance engagement?

- A. Recent area performance indicators against productivity metrics.
- B. The timing of the most recent audit of the area.
- C. Management's presentation to the board regarding recent area achievements.
- D. Recent organizationwide recognition awards given to employees within the area.

**Answer: A**

Explanation:

When identifying specific processes to include in the scope of an assurance engagement, the most useful information for an internal auditor is recent area performance indicators against productivity metrics. This data helps the auditor identify areas with potential risks or inefficiencies that might warrant further examination.

\* IIA Standard 2200 - Engagement Planning:

\* This standard requires auditors to develop a plan for each engagement, including objectives and scope, based on a thorough understanding of the area under review. Performance indicators provide valuable insights into areas that may not be meeting productivity or efficiency targets.

\* Use of Performance Indicators:

\* Performance indicators allow the auditor to identify processes that may be underperforming or where there may be significant variances from expected outcomes. This helps in focusing the audit on areas with the greatest potential for improvement or risk.

\* IIA Practice Advisory 2201-2:

\* The advisory suggests that auditors should consider using performance data, such as productivity metrics, to determine where to focus their audit efforts. This data-driven approach ensures that the audit is relevant and adds value.

\* Option A (Recognition awards): Awards do not provide insight into risks or underperformance that might require audit attention.

\* Option B (Timing of the last audit): While useful, the timing alone does not indicate current risks or issues.

\* Option C (Management's presentation): This may provide some insights, but it is often more narrative and less data-driven than performance indicators.

Detailed Explanation: Why Not Other Options? Conclusion: Option D is correct because recent performance indicators against productivity metrics provide the most relevant information for identifying processes to include in the scope of an assurance engagement, ensuring that the audit is focused on areas of significant risk or opportunity for improvement, in line with IIA standards.

### NEW QUESTION # 545

Due to a recent system upgrade, an audit is planned to test the payroll process. Which of the following audit objectives would be most important to prevent fraud?

- A. Verify that payments are on time.
- B. Verify that benefits deductions are accurate.
- C. Verify that amounts are correct.
- **D. Verify that recipients are valid employees.**

**Answer: D**

Explanation:

Verifying that recipients are valid employees is crucial in preventing payroll fraud. This audit objective ensures that only legitimate employees receive payments, thereby mitigating the risk of ghost employees or payments to terminated employees. While verifying amounts, payment timeliness, and benefit deductions are important, ensuring the validity of recipients directly addresses the potential for fraudulent activities in the payroll process. References:

\* IIA Practice Guide on Auditing Employee Compensation and Benefits.

\* IIA Standard 1220: Due Professional Care.

#### **NEW QUESTION # 546**

As part of an operational audit of the shipping department, an auditor selected a sample of 45 daily shipping logs from the department's files. On 44 of the days, the log contained a sufficient number of shipments to meet the department's daily quota. Based on this test, the auditor concluded that the shipping department was effective at meeting its quotas. Which of the following is true about the auditor's conclusion?

- A. The shipping department is effective in meeting its responsibilities.
- **B. None of the above.**
- C. This conclusion would negate any need to perform tests of efficiency.
- D. The number of items selected for testing is inadequate to justify the conclusion.

**Answer: B**

#### **NEW QUESTION # 547**

An internal auditor compared the number of human resources professionals per employee with industry standards. This comparison would assist the auditor in evaluating which of the following areas?

- **A. Current level of performance of the human resources department.**
- B. Degree of compliance with human resources policies.
- C. Adequacy of controls over hiring new employees.
- D. Sufficiency of controls over payroll rate increases.

**Answer: A**

#### **NEW QUESTION # 548**

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