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IIA-CIA-Part2 exam is a certification exam offered by the Institute of Internal Auditors (IIA) that focuses on the practice of internal auditing. IIA-CIA-Part2 Exam is designed to test the knowledge and skills of candidates in areas such as internal audit planning, execution, communication, and risk management. Practice of Internal Auditing certification is highly respected in the internal audit profession as it demonstrates a level of competence and expertise in the practice of internal auditing.

## IIA Practice of Internal Auditing Sample Questions (Q641-Q646):

### NEW QUESTION # 641

Which of the following would be the most important reason for the chief audit executive (CAE) to use inputs from management strategy to update the audit universe?

- A. The CAE wants to consider the organization's strategic plan including attitude toward risk and the degree of difficulty to achieving planned objectives.
- B. The CAE wants to cover management planned activities for the upcoming year in the audit plan.
- C. The CAE wants to determine internal audit resourcing requirements to cover the organization's major processes and activities over time.
- D. The audit charter requires the CAE to update the audit universe before embarking on the selection of potential audit engagements.

**Answer: A**

Explanation:

Section: Volume D

### NEW QUESTION # 642

An internal auditor was assigned to conduct an inventory control and stock room area engagement. During the audit, the auditor observed that there were some items that have a shelf life expiration date requirement based on a certificate of conformance received with the product. The certificates of conformance are kept on file in the inventory area office and the expiration date is verified at the time the item is taken from stock. The auditor reviewed the items in the stock room and also on the production floor for the expiration dates to see if there was any expired product. All items with a shelf life requirement were found to be within the expiration date requirement. Which of the following recommendations would be appropriate?

- A. Add to the product label a "use by date" line, enter the expiration at the time of receipt, and perform periodic inventory checks.
- B. Determine the cost of inventory for the items that have a shelf life and apply a new policy regarding inventory levels to be maintained (i.e., minimums, maximums, reorder points etc.).
- C. Permit production staff the access to files where the certificates of conformity are kept, so they can choose the items with the closest expiration date.
- D. Take no action, because all the items were within the expiration date requirement, and no corrective action is needed.

**Answer: A**

### NEW QUESTION # 643

An internal auditor compares real-time gasoline production data to corresponding final gasoline production reports and finds minor but consistent daily discrepancies. If the auditor is concerned about theft, which of the following next steps is most consistent with IIA guidance?

- A. Contact security personnel as evidence suggests gasoline is being stolen from production premises.
- B. Confront the production manager and ask her to explain the differences between real-time and reported data.
- C. Review the processes used to collect the production data and to compile the final production reports.
- D. Reconcile online data and the final production reports to gasoline sales reports.

**Answer: C**

#### NEW QUESTION # 644

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

**Answer: C**

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 # 645

According to IIA guidance, which of the following activities is most likely to enhance stakeholders' perception of the value the internal audit activity (IAA) adds to the organization?

1. The IAA uses computer-assisted audit techniques and IT applications.
2. The IAA uses a consistent risk-based approach in both its planning and engagement execution.
3. The IAA demonstrates the ability to build strong and constructive relationships with audit clients.
4. The IAA frequently is involved in various project teams and task forces in an advisory capacity.

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

**Answer: A**

Explanation:

Enhancing stakeholders' perception of the value added by the internal audit activity (IAA) involves demonstrating strong relationships with audit clients (Option 3) and participating in project teams and task forces in an advisory capacity (Option 4). These activities show the IAA's active involvement in the organization's operations and its commitment to adding value beyond traditional auditing roles. While the use of computer-assisted audit techniques (Option 1) and a consistent risk-based approach (Option 2) are important, they are more related to internal audit efficiency and effectiveness rather than directly enhancing stakeholder perception of value.

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IIA Practice Guide on Demonstrating Value.

IIA Standard 2100: Nature of Work.

#### NEW QUESTION # 646

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