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IIA IIA-CIA-Part2 Exam Syllabus Topics:

Section	Objectives
Topic 1: Engagement Execution	- Control testing and documentation - Sampling methods and data analysis - Audit evidence collection and evaluation
Topic 2: Engagement Planning	- Audit program design - Engagement objectives and scope definition - Risk assessment for audit engagements
Topic 3: Managing the Internal Audit Function	- Audit plan development and resource management - Quality assurance and improvement program (QAIP) - Internal audit role in governance, risk, and control
Topic 4: Communicating Results and Monitoring	- Issue tracking and follow-up procedures - Audit report preparation and communication

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IIA Internal Audit Engagement Sample Questions (Q70-Q75):

NEW QUESTION # 70

Given the scarcity of internal audit resources, a chief audit executive (CAE) decided not to schedule a follow-up of audit recommendations when developing engagement work schedules. Does the CAE's decision violate the Standards?

- A. No, because when there is evidence of sufficient motivation by the client, there is no need for follow-up action.
- **B. Yes, because scarcity of resources is not a sufficient reason to omit follow-up action.**
- C. No, because the Standards do not specify whether follow-up is needed.
- D. Yes, because the Standards require the auditors to determine whether the client has appropriately implemented all of the auditor's recommendations.

Answer: B

Explanation:

Section: Volume A

NEW QUESTION # 71

When the internal audit activity does not have sufficient time to complete its usual root cause analysis which of the following is most appropriate?

- A. Internal auditors should Instead perform a Pareto rule analysis
- B. Internal auditors should finish the engagement without conducting the root cause analysis and draft the audit report, though the report would not be considered complete until the analysis is concluded
- **C. The chief audit executive may recommend that management conduct further work to identify the root cause and address the issue**
- D. Internal auditors must adjust their future engagement schedule to ensure that the root cause analysis is always performed before the engagement is concluded

Answer: C

Explanation:

According to IIA guidance, if the internal audit activity does not have sufficient time to complete its usual root cause analysis, the chief audit executive (CAE) may recommend that management conduct further work to identify the root cause and address the issue. This approach ensures that the root cause is still identified and addressed without delaying the audit report, maintaining the integrity and usefulness of the audit findings while leveraging management's resources.

IIA Standards: 2410.A1 - Criteria for Communicating

IIA Practice Guide: Root Cause Analysis

NEW QUESTION # 72

Which of the following actions best describes an internal auditor's use of test data to determine whether an organization's new accounts payable system avoids processing questionable invoices for payment?

- A. Using an automated system that assists internal auditors with automating the risk analysis of the computer program for invoicing
- **B. Adding invoices to the computer program to assess the reliability and effectiveness of the review process and whether controls work.**
- C. Creating an automated tool that monitors the computer program on a daily basis for potential issues that need corrective actions.
- D. Embedding tools in the computer program to analyze the review processes of invoices for potential issues that may hamper payments

Answer: B

Explanation:

Adding invoices to the computer program to assess the reliability and effectiveness of the review process and whether controls work best describes an internal auditor's use of test data. This approach involves introducing test data into the system to evaluate how well the system processes invoices and whether it effectively identifies and prevents questionable invoices from being processed for payment.

Reference:

IIA Standards: 1220.A2 - Proficiency and Due Professional Care

IIA Practice Guide: Use of Technology in Auditing

NEW QUESTION # 73

An IT auditor is reviewing the access controls in an organization's accounting application. The auditor intends to deploy a tool that can help test the logical controls embedded in the system to ensure employee access is granted according to need. Which of the following would help achieve this objective?

- A. Generalized audit software
- B. Utility software
- C. Audit expert systems.
- D. integrated test facility

Answer: A

Explanation:

Generalized audit software (GAS) is designed to assist auditors in performing data analysis and testing the logical controls embedded within information systems. This type of software can help an IT auditor review access controls by analyzing user permissions, access logs, and other relevant data to ensure that access is granted according to the principle of least privilege and organizational policies. GAS tools are versatile and can handle large volumes of data, making them suitable for testing logical controls in an accounting application.

Reference:

The Institute of Internal Auditors (IIA) - Global Technology Audit Guide (GTAG) 1: Information Technology Controls

NEW QUESTION # 74

An internal auditor wants to test the processing logic of a computer application during a specific period to ensure consistent processing of transactions. Which of the following is the best approach to achieve the objective of the test?

- A. Generalized audit software
- B. Utility software
- C. Parallel simulation
- D. Integrated test facility

Answer: D

Explanation:

Comprehensive and Detailed Explanation:

An Integrated Test Facility (ITF) creates fictitious test data within a live system without disrupting actual operations. This allows the auditor to test the processing logic of applications under real conditions, ensuring transactions are processed consistently and correctly.

* Utility software (A) supports system operations but does not test logic.

* Parallel simulation (C) reprocesses transactions in an auditor-controlled system, but this does not test logic in the live environment.

* Generalized audit software (D) analyzes data but does not simulate processing logic.

Therefore, the most effective method to test application logic in real time is Integrated Test Facility (B), as it directly evaluates processing accuracy within the operational system.

NEW QUESTION # 75

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