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IIA-CIA-Part2 (Practice of Internal Auditing) Exam is a certification offered by the Institute of Internal Auditors (IIA) to professionals who are looking to advance their careers in internal auditing. Practice of Internal Auditing certification is designed to assess the knowledge, skills, and abilities of candidates in the areas of internal audit practice, risk management, governance, and control.

IIA-CIA-Part2 exam is an essential certification for internal auditors looking to demonstrate their expertise and advance their careers. IIA-CIA-Part2 Exam covers a wide range of topics related to internal auditing, and passing it requires a thorough understanding of the internal audit process, risk management, governance, and ethical principles. Candidates must meet the IIA's eligibility requirements and pass the exam with a score of at least 600 out of 800 to earn this certification.

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IIA-CIA-Part2 Exam, also known as the Practice of Internal Auditing Exam, is one of the exams required to become a Certified Internal Auditor (CIA). IIA-CIA-Part2 exam covers topics related to the practice of internal auditing, such as conducting internal audits, managing internal audit projects, and communicating audit results. Passing IIA-CIA-Part2 Exam is essential for internal auditors who want to demonstrate their knowledge and expertise in the field.

## IIA Practice of Internal Auditing Sample Questions (Q321-Q326):

### NEW QUESTION # 321

Which of the following internal audit procedures commonly involves sampling?

- A. Confirmation and financial statement analysis
- B. Reperformance and inspection
- C. Trend analysis and benchmarking
- D. Vouching and tracing

**Answer: B**

Explanation:

Sampling is commonly involved in reperformance and inspection procedures. Reperformance involves the internal auditor independently executing procedures or controls to verify the results obtained by the entity.

Inspection involves examining records, documents, or tangible assets. Both of these audit procedures frequently use sampling techniques to select items for testing, which helps ensure that the auditor's conclusions are based on representative data without the need to examine every item in the population.

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The Institute of Internal Auditors (IIA) Practice Guide on "Audit Sampling" Generally Accepted Auditing Standards (GAAS) related to audit evidence and sampling

### NEW QUESTION # 322

An internal auditor of a construction organization found that completed inspection results, required by the organization's policy, were missing from the computer system. Which of the following, if included in the audit report, would demonstrate that the auditor performed a root cause analysis of this observation?

- A. Some inspection results were missing from the computer system
- B. The results of lengthy inspections were more likely to be omitted from the computer system
- C. Employees did not ensure that inspection results were completed in the computer system
- D. Flaws in the computer system prevented employees from saving their inspection results.

**Answer: D**

Explanation:

The CIA Exam (Part 2 - Practice of Internal Auditing) requires auditors to identify the root causes of issues and deviations from criteria, not just report symptoms. A root cause analysis seeks the underlying reason for a problem, rather than describing its occurrence.

\* Option A simply describes the condition (missing results).

\* Option B identifies a trend but not the underlying cause.

\* Option D shifts responsibility to employees without addressing why results were not saved.

\* Option C identifies a system design flaw that prevents employees from saving results, which is a true root cause.

Therefore, including Option C in the audit report demonstrates compliance with internal audit methodology, as it highlights the underlying systemic problem instead of merely documenting symptoms or assigning blame.

### NEW QUESTION # 323

An internal auditor at a bank informed the branch manager of a malfunctioning lock on one of the vaults. The risk associated with this issue was deemed significant by the chief audit executive (CAE), and immediate remediation was recommended. However, during a follow-up engagement, the branch manager told the CAE that the risk was actually not significant, hence no action was taken. What is the most appropriate next step for the CAE?

- A. Discuss the issue with the board, which has ultimate responsibility to resolve this risk.
- B. Have another discussion with the branch manager, attempt to change his view, and encourage him to implement the recommendations.
- C. **Inform senior management that the branch manager decided to cancel the committed action plan without any previous communication.**
- D. Document the branch manager's decision to accept the risk; otherwise, no other specific course of action is required.

**Answer: C**

Explanation:

According to IIA Standard 2600: Communicating the Acceptance of Risks, the CAE must inform senior management and the board if management decides to accept a risk that may exceed the organization's risk appetite. The branch manager's unilateral decision without consulting senior management constitutes a governance issue. Escalating the matter ensures proper oversight and adherence to the organization's risk management framework. Options B, C, and D do not fulfill the CAE's responsibility to ensure appropriate communication and accountability at the senior management level.

**NEW QUESTION # 324**

Which of the following are typical steps in the design of an organization's performance measurement system?

- A. Establish a measurement plan; create an organizational strategy linked to those measurements; trend measurement data; and measure data variability.
- B. Categorize performance measures; establish a data collection plan; analyze data; and predict future performance.
- C. Perform a situational assessment; generate macro measurements; review measurement data; and change strategy based upon measurement results.
- D. **Understand organizational strategy; perform a situational assessment; establish measurement categories; and take actions based upon measurement results.**

**Answer: D**

**NEW QUESTION # 325**

A chief audit executive's report to the board showed a significant trend of recent audits going over planned budgeted hours. Which of the following factors could cause this trend?

- A. Untimely observation follows up and closure
- B. ineffective board reporting
- C. Limited staff resources
- D. **Poor engagement supervision**

**Answer: D**

Explanation:

One of the primary factors that could cause audit engagements to go over the planned budgeted hours is poor engagement supervision. Effective supervision ensures that the audit is progressing as planned, that issues are identified and addressed promptly, and that resources are used efficiently. Without proper supervision, audits may experience delays, scope creep, and inefficient use of time, leading to overruns in budgeted hours. Other factors, such as untimely follow-up and limited staff resources, can contribute to inefficiencies, but poor supervision is often a key driver.

Reference:

The Institute of Internal Auditors (IIA) - Standards for the Professional Practice of Internal Auditing, Standard 2340 - Engagement Supervision

**NEW QUESTION # 326**

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