IIA-CIA-Part2認定内容 & IIA-CIA-Part2模擬モード

BONUS！！！ GoShiken IIA-CIA-Part2ダンプの一部を無料でダウンロード：https://drive.google.com/open?id=1cIey3h6WKpcH9ZEmhaNLNV2rzvU9YBHb

GoShikenのIT専門家は多くの受験生に最も新しいIIAのIIA-CIA-Part2問題集を提供するために、学習教材の正確性を増強するために、一生懸命に頑張ります。GoShikenを選ぶなら、君は他の人の一半の努力で、同じIIAのIIA-CIA-Part2認定試験を簡単に合格できます。それに、君がIIAのIIA-CIA-Part2問題集を購入したら、私たちは一年間で無料更新サービスを提供することができます。

IIA IIA-CIA-Part2 Exam Syllabus Topics:

Section	Objectives
Topic 1: Communicating Results and Monitoring	- Audit report preparation and communication - Issue tracking and follow-up procedures
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: Engagement Execution	- Audit evidence collection and evaluation - Control testing and documentation - Sampling methods and data analysis

>> IIA-CIA-Part2認定内容 <<

IIA-CIA-Part2模擬モード、IIA-CIA-Part2問題集無料

GoShikenは、IIA-CIA-Part2の実際のテストの品質を非常に重視しています。 すべての製品は厳格な検査プロセスを受けます。 さらに、さまざまな種類のIIA-CIA-Part2学習資料間でランダムチェックが行われます。 IIA-CIA-Part2学習教材の品質はあなたの信頼に値します。 試験を準備するための最も重要なことは、重要なポイントを確認することです。 優れたIIA-CIA-Part2試験問題により、合格率は他の受験者よりもはるかに高くなっています。 IIA-CIA-Part2のInternal Audit Engagement試験の準備にはショートカットがあります。

IIA Internal Audit Engagement 認定 IIA-CIA-Part2 試験問題 (Q264-Q269):

質問 # 264
Which of the following processes real-transaction data through auditor-developed test programs?

- A. Mapping.
- B. Tracing.

- C. Parallel simulation.
- D. Generalized audit software.

正解： C

解説：
Section: Volume A

質問 # 265
When setting the scope for the identification and assessment of key risks and controls in a process, which of the following would be the least appropriate approach?

- A. Develop the scope of the audit to include controls that are necessary to manage risk associated with a critical business objective.
- B. Ensure the audit includes an assessment of manual and automated controls to determine whether business risks are effectively managed.
- C. Specify that the auditors need to assess only key controls, but may include an assessment of non-key controls if there is value to the business in providing such assurance.
- D. Develop the scope of the audit based on a bottom-up perspective to ensure that all business objectives are considered.

正解： D

質問 # 266
An organization recently acquired a subsidiary in a new industry, and management asked the chief audit executive (CAE) to perform a comprehensive audit of the subsidiary prior to recommencing operations The CAE is unsure her team has the necessary skills and knowledge to accept the engagement According to IIAguidance, which of the following responses by the CAE would be most appropriate?

- A. The CAE should accept the engagement and ensure that an of the expertise limitations is included in the final audit report.
- B. The CAE should recommend postponing the engagement until the internal audit team is able to develop sufficient knowledge of the new industry
- C. The CAE should ask management to hire an external expert who is familiar with the industry to perform an independent audit for management
- D. The CAE should accept the engagement and hire an external expert to assist the audit team with the audit of the subsidiary

正解： D

質問 # 267
According to MA guidance, which of the following factors should an internal auditor consider when assessing the likelihood of fraud risk1?

- A. Past fraud allegations and actual occurrences
- B. The potential and realized financial impacts
- C. Any potential damage to the organization's relationship with customers.
- D. The effect on the organization's reputation

正解： A

解説：
According to MA (Management Accounting) guidance and internal auditing standards, when assessing the likelihood of fraud risk, internal auditors should consider historical data and patterns within the organization. Past fraud allegations and actual occurrences provide valuable insights into potential vulnerabilities and areas where controls might have previously failed. This historical perspective helps in evaluating the current fraud risk environment and in identifying areas that require stronger controls or more vigilant monitoring.
Reference:
IIA Practice Guide: "Assessing the Risk of Fraud"
COSO (Committee of Sponsoring Organizations of the Treadway Commission) Fraud Risk Management Guide

質問 # 268
A team of internal auditors is assigned to audit the employee relations process in an organization, which includes employee conduct and disciplinary hearings. Which of the following audit approaches would provide the auditors with the best evidence to determine the degree to which disciplinary decisions are complying with documented policy?

- A. Conduct an interview to assess the disciplinary hearing chairman's understanding of the policy and its appropriate use.
- B. Review a random sample of concluded disciplinary reports to assess how the policy was applied in each case.
- C. Observe several disciplinary hearings to determine whether they are in compliance with the policy.
- D. Interview a sample of impacted employees for their opinions on the clarity and fairness of the policy.

正解： B

解説：
A). Review a random sample of concluded disciplinary reports to assess how the policy was applied in each case:This is the correct answer because reviewing documented reports provides objective evidence of whether decisions complied with policies. This approach ensures that the auditor relies on concrete evidence rather than subjective opinions or observations.
B). Interview a sample of impacted employees for their opinions on the clarity and fairness of the policy:While employee feedback is valuable, it is subjective and does not provide sufficient evidence of compliance with the documented policy.
C). Observe several disciplinary hearings to determine whether they are in compliance with the policy:
Observations are limited to current proceedings and do not account for how policies were applied in past cases, making this approach less comprehensive.
D). Conduct an interview to assess the disciplinary hearing chairman's understanding of the policy and its appropriate use:Interviews provide insight into understanding and intent but do not offer evidence of actual compliance.
CIA Exam Syllabus Reference:
Domain V: Performing Internal Audit Services - Evidence Collection and Assessment Methods.

質問 # 269
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