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IIA-CIA-Part2 Exam is a rigorous and comprehensive exam that tests candidates' knowledge and expertise in the practice of internal auditing. Passing IIA-CIA-Part2 Exam is an important step for internal auditors who want to demonstrate their professional competence and advance their careers in the field.

IIA Practice of Internal Auditing Sample Questions (Q129-Q134):

NEW QUESTION # 129

When interviewing an individual suspected of fraud, what type of questions would be asked after the introductory questions?

- A. Closing questions.
- B. Assessment questions.
- C. Admission-seeking questions.
- **D. Informational questions.**

Answer: D

NEW QUESTION # 130

According to IIA guidance which of the following statements is true regarding heat maps?

- A. A heat map recognizes impact and likelihood as equally important
- **B. A heat map recognizes that the priority of impact and likelihood can vary.**
- C. A heat map sets likelihood to have higher priority than impact.
- D. A heat map sets impact to have higher priority than likelihood.

Answer: B

Explanation:

According to IIA guidance, heat maps are tools used in risk assessment that visually represent the severity of risks by plotting them on a matrix based on their likelihood and impact. Heat maps are flexible and can be adjusted to prioritize either likelihood or impact depending on the specific context and the organization's risk appetite and tolerance. This recognition that the priority of impact and likelihood can vary allows for a more nuanced and tailored risk assessment approach.

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IIA Practice Guide: Assessing the Risk Management Process

IIA Standard 2120: Risk Management

NEW QUESTION # 131

The chief audit executive (CAE) determined that the internal audit activity lacks the resources needed to complete the internal audit plan. Which of the following would be the most appropriate action for the CAE to take?

- **A. Outsource some of the audits to the organization's external auditor who is already familiar with the organization**
- B. Recruit recent college graduates and employ them as audit interns with an aim to offer permanent employment
- C. Invite nonauditors to join the internal audit activity for a two-year rotational position, and assign them to join audit teams that are reviewing areas where they have no previous management responsibility
- D. Use guest auditors from within the organization, and leverage their experience by assigning them to lead engagements in areas where they previously worked

Answer: A

Explanation:

When the internal audit activity lacks the necessary resources to complete the audit plan, the most appropriate action for the CAE is to ensure that the audit plan is still executed effectively and efficiently. Outsourcing some of the audits to the organization's external auditor, who is already familiar with the organization, can help mitigate resource constraints. This approach leverages the external auditor's knowledge of the organization, ensuring continuity and quality in the audit process, while allowing the internal audit function

to meet its obligations and deadlines. References:

* IIA Standard 2030: Resource Management

* IIA Practice Guide: Coordinating Internal Audit and External Audit

NEW QUESTION # 132

According to an internal audit observation, the organization's rules of record management require all contracts to be registered and stored in a specific electronic system. One subsidiary has thousands of client contracts on paper, which are kept in the office because there are not enough assistants to scan the contracts into the system. Which of the following component should be added to this observation?

- A. Cause
- B. Criteria
- C. Effect
- D. Condition

Answer: A

Explanation:

In the context of an internal audit observation, the cause component should be added to explain why the subsidiary has thousands of client contracts on paper instead of in the required electronic system. The cause helps identify the root reason behind the non-compliance with the organization's rules of record management.

In this case, the cause could be the lack of sufficient assistants to scan the contracts into the system. Including the cause in the observation provides clarity on the underlying issues and helps in formulating effective recommendations to address the problem.

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The Institute of Internal Auditors (IIA) Standard 2410.A1 - Criteria for Communicating: "Final communication of engagement results must, where appropriate, contain the internal auditors' overall opinion and/or conclusions." IIA Practice Guide on "Root Cause Analysis"

NEW QUESTION # 133

An internal auditor wants to determine whether employees are complying with the information security policy, which prohibits leaving sensitive information on employee desks overnight. The auditor checked a sample of 90 desks and found eight that contained sensitive information. How should this observation be reported, if the organization tolerates 4 percent noncompliance?

- A. The incidents of noncompliance fall outside the acceptable tolerance limit and require immediate corrective action, as opposed to reporting.
- B. The deviations are within the acceptable tolerance limit, so the matter only needs to be reported to the information security manager.
- C. The matter does not need to be reported, because the noncompliant findings fall within the acceptable tolerance limit.
- D. The incidents of noncompliance exceed the tolerance level and should be included in the final engagement report.

Answer: D

Explanation:

When an internal auditor finds that the incidents of noncompliance exceed the organization's acceptable tolerance level, this should be included in the final engagement report. In this case, the 8 out of 90 desks found with sensitive information represent an 8.9% noncompliance rate, which exceeds the organization's tolerance limit of 4%. Reporting this observation in the final engagement report ensures that management is informed and can take necessary corrective actions to address the noncompliance.

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IIA Standards: 2410 - Criteria for Communicating

IIA Practice Guide: Reporting and Monitoring

NEW QUESTION # 134

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