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IIA EXAM QUESTIONS AND ANSWERS PART 1 2025

Acceptable Risk

A type of risk that revolves around the business impact that would be experienced if certain risks became realized. The loss is deemed to be acceptable; no additional controls are warranted.

Acceptable Risk Level

A risk level derived from an organizations' legal and regulatory compliance responsibilities, its threat profile, and its business drivers and impacts.

Adequate Control

A level of control that is present if management has planned and organized (designed) in a manner that provides reasonable assurance that the organization's risk have been managed effectively and that the organization's goals and objectives will be achieved efficiently and economically.

administrative reporting to the CEO

budgeting/accounting, HR administration, internal communications and information, administration of IA policies and procedures

assurance services

auditing - objective assessment of evidence to provided independent opinion about a thing

Audit Risk

The risk that internal auditors may arrive at the wrong conclusions and opinions of the work that they have undertaken

audit universe

every audit IA could do, should be based on a strategic plan, leads to risk assessment and audit plan

charter content

definition, code, standards, functional reporting relationship, position in organization, authorize access to records, define scope of IA, nature of assurance services, nature of consulting services

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IIA-CIA-Part2 (Practice of Internal Auditing) certification exam is a globally recognized certification offered by the Institute of Internal Auditors (IIA). Practice of Internal Auditing certification is specifically designed for individuals who want to demonstrate their knowledge and skills in the field of internal auditing. IIA-CIA-Part2 exam covers a broad range of topics including risk management, governance, fraud prevention, and internal control.

IIA CIA Part 2 Exam: How To Prepare?

Prepare With Confidence For IIA CIA Part 2 Exam

Do you know what the IIA CIA Part 2 Exam is all about?

The IIA CIA Part 2 is the second part of the International Institute of Aviation and Communication (IIAC) certification test. This test is given every year to aviation pilots and flight engineers from around the world to ensure that they are qualified enough to teach international students how to fly in different countries.

For many people, studying for the IIA CIA Part 2 is very frustrating because the test consists of questions that are very difficult. So you end up spending a lot of time doing things that aren't going to help you pass the exam.

In this article, I'm going to show you a simple way to prepare for the IIA CIA Part 2 Exam and also how to pass it with flying colors. I will show you how to focus on the right areas of study and also what not to do. So if you want to learn more about the IIA CIA Part 2 Exam, then read on. **IIA CIA Part 2 exam dumps** will help you pass the exam easily.

The Practice of Internal Auditing exam covers a wide range of topics that are essential for internal auditors to understand, including the internal audit activity's role in governance, risk management, and control; conducting internal audit engagements; fraud risk and control; and governance and management of the internal audit activity. IIA-CIA-Part2 Exam consists of 100 multiple-choice questions that must be completed within two hours and 30 minutes, and it is available in several languages. Candidates who pass the exam demonstrate their expertise in internal auditing and their commitment to professional development, making them more competitive in the job market.

IIA Practice of Internal Auditing Sample Questions (Q250-Q255):

NEW QUESTION # 250

During an engagement, an internal auditor discovered that an organization's policy on delegation of authority listed six individuals who were no longer employed with the organization. In addition, four individuals acting with disbursement authority were not identified in the policy as having such authority. Which of the following is the most effective course of action to address the control weakness?

- A. Advise management to add the four additional names and remove the incorrect names from the policy to make it current.
- B. Review further to ensure that the four individuals do not have the appropriate authority through delegation.
- C. Immediately initiate a complete audit of the disbursement function to determine if significant frauds have occurred.
- **D. Recommend that management review the process supporting the policy and make improvements.**

Answer: D

NEW QUESTION # 251

An internal auditor is asked to determine why the production line for a large manufacturing organization has been experiencing shutdowns due to unavailable parts. The auditor learns that production data used for generating automatic purchases via electronic interchange is collected on personal computers connected by a local area network (LAN). Purchases are made from authorized vendors based on both the production plans for the next month and an authorized materials requirements plan (MRP) that identifies the parts needed per unit of production. The auditor suspects the shutdowns are occurring because purchasing requirements have not been updated for changes in production techniques. Which of the following audit procedures should be used to test the auditor's theory?

- A. Compare the parts needed based on current production estimates and the MRP for the revised production techniques with the purchase orders generated from the system for the same period
- B. Select a sample of production estimates and MRPs for several periods and trace them into the system to determine that input is accurate
- C. Develop a report of excess inventory and compare the inventory with current production volume
- D. Compare purchase orders generated from test data input into the LAN with purchase orders generated from production data for the most recent period

Answer: A

Explanation:

To test the theory that shutdowns are occurring due to outdated purchasing requirements that have not been updated for changes in production techniques, the auditor should compare the parts needed based on the most current production estimates and the revised materials requirements plan (MRP) with the purchase orders generated from the system. This comparison will help identify discrepancies between what is needed and what is being ordered, highlighting whether the system is failing to update purchasing requirements correctly. This method directly addresses the suspected cause of the shutdowns and provides clear evidence for or against the auditor's theory.

References:
* Institute of Internal Auditors (IIA), International Standards for the Professional Practice of Internal Auditing (Standards), Standard 2310 - Identifying Information.

NEW QUESTION # 252

An internal auditor compared the number of human resources professionals per employee with industry standards. This comparison would assist the auditor in evaluating which of the following areas?

- A. Sufficiency of controls over payroll rate increases.
- B. Adequacy of controls over hiring new employees.
- C. Current level of performance of the human resources department.
- D. Degree of compliance with human resources policies.

Answer: C

Explanation:

Section: Volume C

NEW QUESTION # 253

Senior management is challenging regulatory fines that were assessed to the organization due to questionable business practices. Their actions and the fines could have an adverse effect on the organization's ability to continue business. How would the chief audit executive respond?

- A. Inform the regulatory agency about senior management's action and seek guidance.
- B. Proceed with a consulting engagement to benchmark similar organizations' business practices in the region.
- C. Assess the level of financial risks that may affect the organization's stability.
- D. Assume responsibility for quantifying and minimizing the residual risks to the organization.

Answer: C

Explanation:

When senior management is challenging regulatory fines that could adversely affect the organization's ability to continue business, the chief audit executive (CAE) should assess the level of financial risks that may affect the organization's stability. This approach allows the CAE to evaluate the potential impact of the fines on the organization's financial health and ensure that appropriate risk management strategies are in place.

IIA Reference:

IIA Standard 2120: Risk Management requires internal auditors to evaluate the effectiveness and contribute to the improvement of risk management processes. In this scenario, assessing the financial risks helps ensure that the organization is adequately prepared to address the consequences of the fines.

The Practice Guide on Risk Management suggests that when facing significant risks, such as regulatory fines, the internal audit activity should assess the potential impact on the organization's financial stability and provide insights for management to consider in their decision-making process.

NEW QUESTION # 254

An internal auditor discovered that a new employee was granted inappropriate access to the payroll system. Apparently the IT specialist had made a mistake and granted access to the wrong new employee. Which of the following management actions would be most effective to prevent a similar issue from occurring again?

- A. Provide coaching to the IT specialist and introduce a secondary control to ensure system access is granted in accordance with the approved access request.
- B. Review the system activity log of the employee to determine whether he used the inappropriate access to conduct any unauthorized activities in the payroll system
- C. Remove the new employee's excessive access rights and request that he report any future access error.
- D. Perform a complete review of all users who have access to the payroll system to determine whether there are additional employees who were granted inappropriate access

Answer: A

Explanation:

The most effective management action to prevent similar issues in the future involves both corrective and preventive measures. Coaching the IT specialist addresses the immediate knowledge gap and mistake that occurred. Introducing a secondary control, such as a review or verification step, ensures that future access requests are granted correctly, thereby preventing similar errors. This combination addresses the root cause and adds a layer of assurance. References:

* "Internal Auditing: Assurance & Advisory Services" (The Institute of Internal Auditors)

* "IT Control Objectives for Sarbanes-Oxley" (IT Governance Institute)

NEW QUESTION # 255

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