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IIA-CIA-Part2 certification exam, commonly referred to as the Practice of Internal Auditing, is an internationally recognized certification exam that is designed to test the knowledge and skills of internal auditors. IIA-CIA-Part2 exam is developed and administered by the Institute of Internal Auditors (IIA), which is a global professional association for internal auditors. The IIA-CIA-Part2 Exam is one of the three exams that candidates must pass to earn the Certified Internal Auditor (CIA) designation.

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IIA-CIA-Part2 exam is a certification exam for internal auditors who want to demonstrate their knowledge and expertise in the practice of internal auditing. IIA-CIA-Part2 exam is part of the Certified Internal Auditor (CIA) certification program offered by the Institute of Internal Auditors (IIA). The IIA-CIA-Part2 Exam covers a wide range of topics related to the practice of internal auditing, including governance and risk management, communication, engagement planning, and conducting internal audit engagements.

IIA Practice of Internal Auditing Sample Questions (Q93-Q98):

NEW QUESTION # 93
Which of the following tasks is typically performed in the analysis phase of a benchmarking consulting engagement?

- A. Determining sample size.
- B. Determining benchmarked process attributes.
- C. Developing data collection tools.
- D. Identifying business capabilities.

Answer: B

NEW QUESTION # 94

According to the Standards, which of the following best describes the responsibility of the chief audit executive (CAE) for approving the final engagement report?

The CAE is responsible for obtaining management approval before issuing the final report. The CAE has overall responsibility for the report but can delegate the review and approval of the report. The CAE is responsible for obtaining senior management's approval before

--- releasing the final report. -

The CAE is responsible for approving to whom and how the final report will be disseminated.

- A. 1 and 3 only.
- B. 2 and 4 only.
- C. 1 and 4 only.
- D. 2 and 3 only.

Answer: B

NEW QUESTION # 95

Senior management decides to adopt a conservative working capital policy. What would be the expected result for the organization?

- A. Higher level of profitability
- B. Higher level of risk
- C. High level of liquidity
- D. Low levels of inventory

Answer: C

Explanation:

A conservative working capital policy means maintaining higher current assets relative to current liabilities (e.

g., higher cash balances, larger inventories). This increases liquidity but reduces profitability because funds are tied up in low-yield assets. Therefore, the expected result is high liquidity (Option C).

NEW QUESTION # 96

An audit client responded to recommendations from a recent consulting engagement. The client indicated that several recommended process improvements would not be implemented. Which of the following actions should the internal audit activity take in response?

- A. Confirm the decision with management and document this decision in the audit file.
- B. Escalate the unresolved issues to the board, because they could pose significant risk exposures to the organization.
- C. Initiate an assurance engagement on the unresolved issues.
- D. Document the issue in the audit file and follow up until the issues are resolved.

Answer: A

NEW QUESTION # 97

Which of the following sources of testimonial evidence would be considered the most reliable regarding whether a process is effectively performed according to its design?

- A. Two or more people that work in the area
- B. The person responsible for performing the task
- C. The manager that wrote the steps to be followed
- D. The supervisor in charge of the process

Answer: D

Explanation:

The most reliable source of testimonial evidence regarding whether a process is effectively performed according to its design would be the supervisor in charge of the process. This is because supervisors are typically responsible for overseeing the day-to-day operations and ensuring that processes are followed correctly. They have a comprehensive understanding of the process and can provide valuable insights into its effectiveness and adherence to design. The reliability of evidence increases with the proximity of the

individual to the process in question and their role in ensuring compliance and performance.
Reference: IIA's Global Technology Audit Guide (GTAG) - Testimonial Evidence.

NEW QUESTION # 98
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