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IIA-CIA-Part2 exam is designed to test the candidate's understanding of the fundamental concepts, principles, and practices of internal auditing. IIA-CIA-Part2 exam consists of 100 multiple-choice questions that must be completed within 2.5 hours. IIA-CIA-Part2 exam is computer-based and is administered at Prometric testing centers worldwide. Candidates who pass the exam will receive the IIA-CIA-Part2 Certification, which demonstrates their knowledge and expertise in the field of internal auditing. Practice of Internal Auditing certification is highly valued by employers and is recognized globally, making it a valuable asset for internal auditors who are looking to advance their careers.

## IIA Practice of Internal Auditing Sample Questions (Q334-Q339):

### NEW QUESTION # 334

A chief audit executive is preparing interview questions for the upcoming recruitment of a senior internal auditor. According to IIA guidance, which of the following attributes shows a candidate's ability to probe further when reviewing incidents that have the appearance of misbehavior?

- A. Flexibility.
- B. Initiative.
- C. Integrity.
- **D. Curiosity.**

**Answer: D**

Explanation:

According to IIA guidance, curiosity is a key attribute that indicates a candidate's ability to probe further when reviewing incidents that have the appearance of misbehavior. Curiosity drives the auditor to ask deeper questions, seek out underlying causes, and thoroughly investigate anomalies. While integrity (Option A), flexibility (Option B), and initiative (Option C) are important qualities for an internal auditor, curiosity specifically relates to the propensity to investigate and uncover the truth behind incidents.

Reference:

IIA Standard 1200: Proficiency and Due Professional Care.

IIA Practice Guide on Competency Framework for Internal Auditing

### NEW QUESTION # 335

Which of the following is an example of a properly supervised engagement?

- A. Auditors are asked to keep a daily record of their activity for review by the auditor in charge following the engagement.
- **B. The auditor in charge provides reasonable assurance that engagement objectives were met**
- C. The senior internal auditor requires each auditor to review and initial colleagues' workpapers for completeness and format
- D. A new internal auditor is accompanied by an experienced auditor during a highly sensitive fraud investigation.

**Answer: B**

Explanation:

Supervision in Internal Audit: Effective supervision ensures that the engagement is carried out according to plan, objectives are met, and quality standards are maintained. It involves guiding, mentoring, and reviewing the work of auditors throughout the engagement.

IIA Standards:

\* Standard 2340 - Engagement Supervision: Internal audit engagements must be properly supervised to ensure objectives are achieved, quality is maintained, and staff are developed.

\* Proper supervision includes overseeing the engagement, providing direction, and ensuring that work complies with standards and achieves engagement objectives.

Examples of Proper Supervision:

\* Reasonable Assurance: The auditor in charge providing reasonable assurance that engagement objectives were met is a fundamental aspect of effective supervision. It ensures that the engagement delivers the intended outcomes and adheres to quality standards.

\* Daily Records and Workpaper Review: Options A and B involve administrative tasks and peer review, which are supportive but do not alone constitute comprehensive supervision.

\* Accompanied Training: Option C involves on-the-job training, which is beneficial but not the primary aspect of engagement supervision.

### NEW QUESTION # 336

According to IIA guidance, which of the following reflects a valid principle for the internal audit activity to rely on the work of internal or external assurance providers?

- A. Elements of organization
- **B. Elements of evaluation**
- C. Elements of confidentiality
- D. Elements of practice

**Answer: B**

Explanation:

According to IIA guidance, elements of evaluation reflect a valid principle for the internal audit activity to rely on the work of internal or external assurance providers. This principle involves assessing the competence, objectivity, and performance of the assurance providers to ensure their work can be relied upon. Proper evaluation helps internal auditors determine the extent to which they can use the work of others in forming their conclusions.

Reference:

IIA Standards: 2050 - Coordination and Reliance

IIA Practice Guide: Reliance by Internal Audit on Other Assurance Providers

### NEW QUESTION # 337

The audit plan of an internal audit function includes an assurance engagement of the organization's cybersecurity protocols. However, the engagement supervisor assigned to execute the engagement identifies that the internal auditors with competencies in cybersecurity are scheduled for upcoming leave and are involved in other engagements. Those auditors would not be available to participate in the cybersecurity engagement. Which of the following would be the appropriate action for the engagement supervisor?

- **A. Seek advice from the chief audit executive on appropriate actions related to the cybersecurity engagement.**
- B. Suspend the cybersecurity engagement due to the lack of internal auditors with relevant competencies.
- C. Reassign the competent auditors immediately.
- D. Notify the board that the cybersecurity engagement cannot be performed due to a lack of competent resources.

**Answer: A**

Explanation:

Comprehensive and Detailed Explanation:

Per IIA Standard 1210 - Proficiency, engagements must be performed by auditors with the necessary skills. If resources are not available, the engagement supervisor cannot unilaterally suspend or reassign staff without CAE input. The appropriate action is to escalate the issue to the CAE (D), who has authority to adjust the audit plan, bring in external expertise, or reallocate resources. Option A may not be feasible due to scheduling conflicts. Options B and C prematurely halt the engagement, which undermines assurance delivery. The CAE is responsible for ensuring resource adequacy (per Standard 2030 - Resource Management). Therefore, the engagement supervisor must seek guidance from the CAE.

### NEW QUESTION # 338

According to the IIA Standards, which of the following is the most important factor for a Chief Audit Executive (CAE) to consider when ensuring that the results of risk management processes are being effectively communicated and addressed?

- A. The organization's attitude to hierarchy.
- B. The organization's whistleblowing strategy.
- **C. The organization's ongoing risk monitoring process.**
- D. The organization's risk management policy.

**Answer: C**

Explanation:

The organization's ongoing risk monitoring process is the most critical factor because risk management is a continuous activity. The Chief Audit Executive (CAE) must ensure that identified risks are addressed within the context of ongoing risk monitoring. This enables management to take corrective action and integrate risk mitigation into strategic planning.

\* The organization's attitude to hierarchy (A) may influence communication effectiveness but does not determine risk response.

- \* The organization's whistleblowing strategy (B) relates more to reporting misconduct rather than managing identified risks.
  - \* The organization's risk management policy (D) sets overall guidelines, but ongoing risk monitoring ensures practical application.
- Reference: IIA's International Standards for the Professional Practice of Internal Auditing (Standards) - Standard 2120: Risk Management.

## NEW QUESTION # 339

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