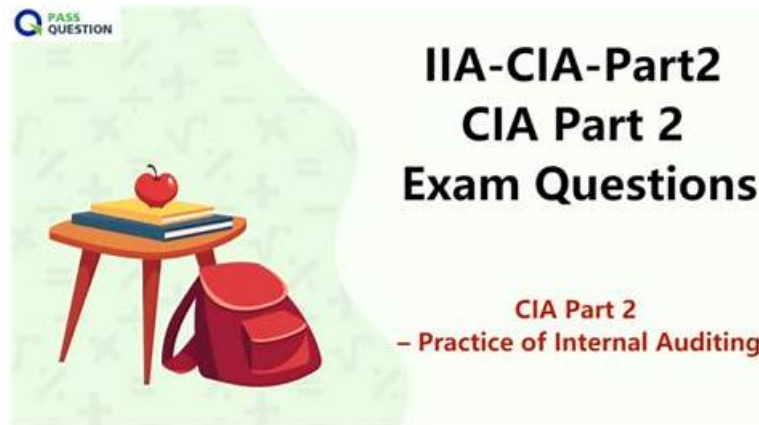


IIA-CIA-Part2 Dumps - Practice of Internal Auditing Exam Questions [2026]



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IIA-CIA-Part2 exam is a part of the Certified Internal Auditor (CIA) program and is aimed at individuals who have completed the IIA-CIA-Part1 exam. IIA-CIA-Part2 Exam consists of 100 multiple-choice questions and is conducted in a computer-based format. IIA-CIA-Part2 exam is divided into four sections, namely Managing the Internal Audit Activity, Planning the Engagement, Performing the Engagement, and Communicating Engagement Results.

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IIA Practice of Internal Auditing Sample Questions (Q118-Q123):

NEW QUESTION # 118

To furnish useful and timely information and promote improvements in operations, internal auditors should provide:

- A. Information in written form before it is discussed with the engagement client.
- B. Senior management with reports that emphasize the operational details of defective conditions.
- C. Operating management with reports that emphasize general concerns and risks.
- **D. Reports that meet the expectations of both operational and senior management.**

Answer: D

NEW QUESTION # 119

Which of the following is true about surveys?

- A. A survey, like inspections and confirmations are best used to test the operating effectiveness of controls
- **B. A survey with closed-ended questions can produce quantifiable evidence**
- C. A survey with open-ended questions is weaker than a structured interview
- D. A survey's participants are likely to volunteer information that was not specifically requested

Answer: B

Explanation:

A survey with closed-ended questions can produce quantifiable evidence. Closed-ended questions limit responses to predefined options, making it easier to analyze and quantify the results. This type of survey is effective in gathering specific, comparable data from respondents.

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IIA Practice Guide: Survey Methods in Internal Auditing

IIA Standards: 2310 - Identifying Information

NEW QUESTION # 120

Which of the following is least likely to help ensure that risk is considered in a work program?

- A. Prior risk assessments are considered.
- B. All available information from the risk-based plan is used.
- **C. Risks are discussed with audit client.**
- D. Client efforts to affect risk management are considered.

Answer: C

Explanation:

While discussing risks with the audit client can provide useful insights, it is the least structured method compared to using all available information from the risk-based plan, considering client efforts to manage risk, and reviewing prior risk assessments. These latter methods are more systematic and ensure that the audit work program is comprehensive and focused on relevant risks. Reference: = IIA Standard 2200 - Engagement Planning, IIA Practice Guide: "Developing the Audit Plan".

NEW QUESTION # 121

An internal auditor is assessing whether a vendor onboarding procedure is being followed in all business units. The procedure has been centrally designed and depicts activities and validations that must be performed at every step. Which of the following is the most suitable way to compile an internal control questionnaire?

- **A. Develop statements that are based on the procedure requirements and ask respondents to select yes or no responses**
- B. Develop open questions that inquire about the appropriateness and efficacy of the procedure
- C. Develop multiple response questions where a respondent has to identify one correct answer out of four
- D. Develop closed questions asking managers to describe the onboarding process in detail

Answer: A

Explanation:

Comprehensive and Detailed Explanation:

The purpose of an internal control questionnaire (ICQ) is to determine whether required control activities are formally in place. The most effective way to compile an ICQ is to develop statements reflecting procedure requirements and ask for yes/no responses (A). This ensures responses can be compared consistently across business units. Open-ended (B) or detailed narrative questions (C) are less efficient and harder to standardize. Multiple-choice (D) resembles a test and is not aligned with ICQ's objective. According to CIA exam guidance, ICQs are designed to confirm the existence and adherence to specified controls. Therefore, Option A is the most suitable.

An internal auditor is conducting a review of the procurement function and uncovers a potential conflict of interest between the chief operating officer and a significant supplier of IT software development services. Which of the following actions is most appropriate for the internal auditor to take?

- Answer: B**

Upon discovering a potential conflict of interest, the most appropriate action for the internal auditor is to inform the audit supervisor. This ensures that the issue is properly addressed and investigated according to the organization's policies and procedures. The audit supervisor can then decide on the appropriate course of action, including whether further investigation is warranted. Reference: = IIA Standard 2440 - Disseminating Results and IIA Standard 2600 - Resolution of Senior Management's Acceptance of Risks.

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