

IIA-CIA-Part2-CN資料， IIA-CIA-Part2-CN考試證照綜述

IIA IIA-CIA-Part2 Practice of Internal Auditing 2

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IIA-CIA-Part2 exam is an important certification for individuals seeking to advance their career in the field of internal auditing. IIA-CIA-Part2 exam covers various topics such as risk management, controls, governance, and internal audit operations, among others. These topics are crucial in ensuring that internal auditors have the necessary skills and knowledge to provide effective and efficient audit services to organizations.

IIA Practice of Internal Auditing Sample Questions (Q154-Q159):

NEW QUESTION # 154
After completing a fraud investigation but before publishing a formal written report, the chief audit executive should submit a draft of the final report to the organization's:

- A. External auditor.
- B. Chief executive officer.
- C. Legal counsel.
- D. Audit committee chairperson.

Answer: C

NEW QUESTION # 155
An internal auditor notes that employees continue to violate segregation-of-duty controls in several areas of the finance department, despite previous audit recommendations. Which of the following recommendations is the most appropriate to address this concern?

- A. Recommend that management address these concerns immediately.
- B. Recommend rotating finance staff in this area.
- C. Recommend additional segregation-of-duty reviews.
- D. Recommend appropriate awareness training for all finance department staff.

Answer: D

NEW QUESTION # 156

Help You in IIA IIA-CIA-Part2 Exam Preparation (2023)

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>> IIA-CIA-Part2-CN資料 <<

IIA-CIA-Part2-CN考試證照綜述， IIA-CIA-Part2-CN考試資料

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最新的 Certified Internal IIA-CIA-Part2-CN 免費考試真題 (Q63-Q68):

問題 #63

在審查現金支出以滿足 IIA 關於應有專業謹慎的指導時，內部稽核師將執行下列哪些審計步驟？

- A. 內部稽核員審查應付帳款經理的零用現金資金和憑證
- **B. 內部稽核員審核每個樣本選擇的相關發票採購訂單和接收報告**
- C. 內部稽核員將發票上列出的電腦設備的序號追蹤到固定資產庫存
- D. 計算出的統計樣本量為 50，但內部稽核員認為有錯誤，因此決定將樣本量增加到 80

答案： B

解題說明：

According to IIA guidance on due professional care, internal auditors should perform thorough and adequate steps to verify the accuracy and legitimacy of transactions. When reviewing cash disbursements, it is essential to check the three-way match among the invoice, purchase order, and receiving report. This ensures that the payment is valid, authorized, and that the goods or services were actually received as ordered. This step is crucial in preventing and detecting errors and fraud, thereby ensuring that the audit findings are reliable and accurate.

Reference:

IIA Standard 1220: Due Professional Care

IIA Practice Guide: Auditing Accounts Payable and Disbursements

問題 #64

如果專案主管發現工作底稿中的資訊不足以得出結論，她應該先採取什麼行動？

- A. 將問題記錄為審核意見並繼續審核。
- **B. 與製作工作底稿的審計員討論此事並改進訓練手冊。**
- C. 指派另一位審計員完成審計步驟並產生一份新的無錯誤的工作底稿。
- D. 親自完成審核步驟以確保準確性，並採取額外步驟改進審核訓練計畫。

答案： B

解題說明：

Comprehensive and Detailed Explanation From Exact Extract:

Standard 2340 - Engagement Supervision requires supervisors to review work performed and provide feedback to ensure sufficiency and appropriateness. The first step when finding insufficient information is to discuss the issue with the auditor who prepared the workpapers, clarify what was done, and guide improvements. Training material adjustments may follow later, but the immediate supervisory responsibility is to resolve the issue directly with the assigned auditor.

問題 #65

內部稽核師對合約的適當授權進行測試，發現樣本中發現的偏差率等於可容忍偏差率。下列哪一種情況是內部稽核師根據此結果做出最適當的結論？

- A. 內部稽核師得出結論，需要進行額外的測試來評估指定的控制
- B. 內部稽核員結論認為管理階層可能過度依賴我指定的控制
- **C. 內部稽核師得出結論，指定的控制措施的有效性可以接受**
- D. 內部稽核師的結論是，指定的控制比實際情況更有效。

答案： C

解題說明：

When the rate of deviations discovered in the sample equals the tolerable deviation rate, it means that the control is functioning at the level deemed acceptable by the auditor's predefined criteria. This does not necessarily imply that the control is flawless, but rather that its effectiveness meets the minimum standards set by the audit plan. Therefore, the internal auditor can conclude that the control is acceptably effective, but should also note the potential need for improvement.

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The Institute of Internal Auditors (IIA) - Standards for the Professional Practice of Internal Auditing, Standard 2320 - Analysis and Evaluation

COSO Framework - Control Activities

問題 #66

根據 IIA 指南，以下關於熱圖的哪些敘述是正確的？

- A. 熱圖認為影響和可能性同等重要
- B. 熱圖將影響設定為比可能性具有更高的優先權。
- C. 熱圖認識到影響和可能性的優先順序可能會有所不同。
- D. 熱圖設定可能性的優先權高於影響。

答案： C

解題說明：

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.

:

IIA Practice Guide: Assessing the Risk Management Process

IIA Standard 2120: Risk Management

問題 #67

下列何者是內部稽核活動跟進管理行動計畫最適當的方法？

- A. 建立跟進追蹤系統
- B. 將後續活動委託給業務部門內合格的管理人員
- C. 確保至少每週進行一次後續活動。
- D. 確保後續活動由員工中最資深的審核員執行

答案： A

解題說明：

The most appropriate approach for internal audit activity to follow up on management action plans is to create a tracking system. This ensures that follow-up activities are systematically monitored and documented. Such a system can track the status of action plans, provide reminders for due dates, and record progress updates, thus ensuring that management's corrective actions are implemented and effective. Regular monitoring and tracking are essential to verify that issues identified in audits are addressed in a timely manner.

Reference:

Institute of Internal Auditors (IIA) Standards: Implementation Standards 2500 - Monitoring Progress COSO Framework: Monitoring Activities Component

問題 #68

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