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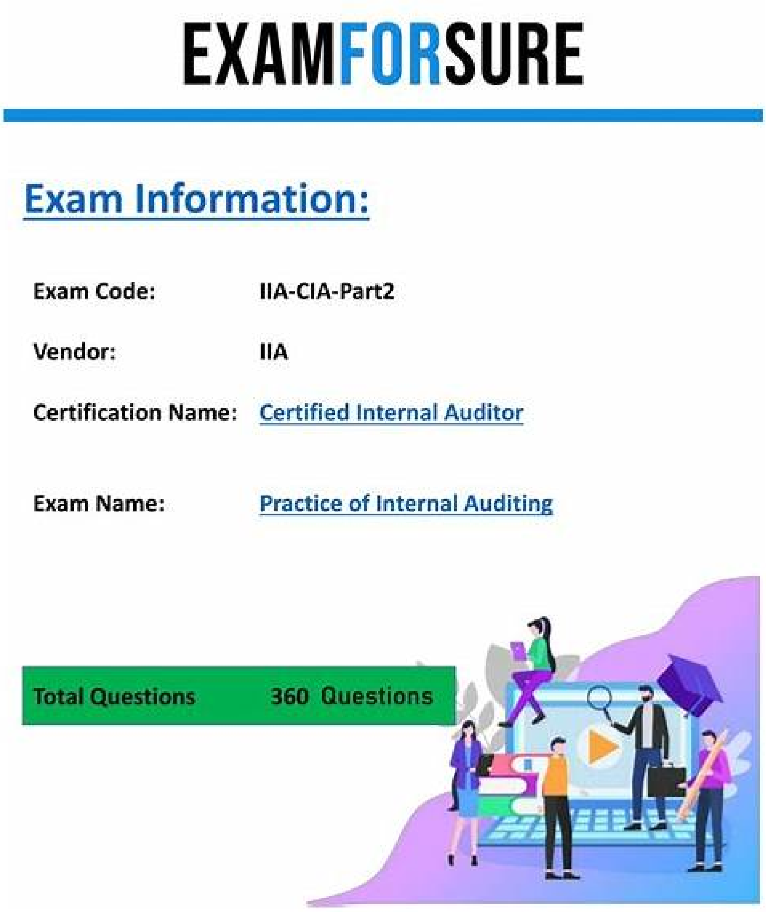

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IIA CIA Part 2 Exam Reference

IIA-CIA-Part2 exam is an important certification for individuals who want to pursue a career in internal auditing. Obtaining this certification demonstrates a candidate's knowledge and skills in the practice of internal auditing, which is an essential function in any organization. Practice of Internal Auditing certification also enhances a candidate's credibility and marketability, making them more attractive to potential employers.

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IIA Practice of Internal Auditing Sample Questions (Q95-Q100):

NEW QUESTION # 95
The internal audit activity is planning an assurance engagement for a foreign subsidiary. According to IIA guidance, which of the following would be included in the preliminary communication to management of the area under review?

- A. The scope of the engagement, the estimated time frame, and the names of the auditors.
- B. The names of the auditors, the resources and travel budget, and the scope of the engagement.
- C. The resources and travel budget, the scope of the engagement, and the estimated time frame.
- D. The estimated time frame, the names of the auditors, and the resources and travel budget.

Answer: A

Explanation:
When planning an assurance engagement, especially for a foreign subsidiary, it is essential to communicate effectively with management to ensure transparency and set expectations. According to IIA guidance, the preliminary communication should include critical information that helps the management of the area under review understand the purpose, scope, and logistics of the audit.
Detailed Explanation:
IIA Standard 2201 - Planning Considerations:
This standard emphasizes that the internal auditor should plan the engagement to achieve the engagement objectives effectively. It includes discussing the scope, objectives, timing, and resource allocations with management.
Key Elements to Include in Preliminary Communication:
Scope of the Engagement: Clearly defining what the audit will cover ensures that both the auditors and the management understand the boundaries and focus areas of the audit.
Estimated Time Frame: Providing a timeline helps management plan their activities and ensures that the audit process does not interfere with critical operations.
Names of the Auditors: Identifying the audit team helps in establishing a working relationship and allows management to know who will be conducting the audit.
IIA Practice Advisory 2201-1:
This advisory suggests that early communication of the scope, timing, and staffing helps in gaining the management's cooperation and sets the stage for a successful audit.
Why Not Other Options?
Option B and D (Including resources and travel budget): These details are more administrative and do not need to be included in the preliminary communication to management.
Option C (Resources, budget, and scope): While scope is important, resources and budget are internal matters and not essential in preliminary communication with management.
Conclusion: Option A is correct as it ensures that the management is informed about the key aspects of the audit that directly impact them, aligning with IIA's standards for audit planning and communication.

NEW QUESTION # 96
Which of the following is the primary weakness of internal control questionnaires (ICQs)?

- A. ICQs do not allow for open-ended questions.
- B. ICQs do not allow for evaluating multiple locations.
- C. ICQ respondents have incentives to answer that there are internal controls in place.
- D. ICQs require significant auditor follow-up, as different managers may give different responses.

Answer: C

Explanation:
The primary weakness of internal control questionnaires (ICQs) is that the respondents, who are often managers or personnel

responsible for specific areas, may have incentives to indicate that internal controls are in place, even when they might not be effective or fully operational. This can occur due to a desire to present their department in a positive light, avoid scrutiny, or because of misunderstandings about what constitutes a control. This bias in responses can lead to inaccurate assessments of the internal control environment.
IIA References:
* IIA Standard 2310: Identifying Information and its accompanying guidance highlight the importance of obtaining accurate, reliable, and unbiased information when assessing controls. The potential for biased responses in ICQs is a known risk that can undermine the quality of the audit evidence gathered.
* The Practice Guide on Evaluating Internal Controls notes that while ICQs are useful for gathering information, auditors should be aware of the limitations and potential biases inherent in this method.

NEW QUESTION # 97
During an audit of suspense accounts the internal auditor found that there were no written policies on how suspense accounts should be treated. The auditor also found that suspense account balances were cleared once per week, not daily. Which of the following is the most appropriate first response by the auditor?

- A. The auditor should conclude that the clearing of suspense accounts was timely and appropriate because weekly clearing is sufficient.
- B. The auditor should ask management whether any undocumented policies exist and. if so, determine whether they are adequate
- C. The auditor should rely on his professional judgment and experience to develop criteria for evaluating the existing controls over suspense accounts
- D. The auditor should conclude that suspense accounts were not being cleared on a timely basis because they should be cleared daily

Answer: C

NEW QUESTION # 98
Which of the following risks assumes an absence of compensating controls in the area being reviewed?

- A. Sampling risk.
- B. Inherent risk.
- C. Detection risk.
- D. Control risk.

Answer: B

NEW QUESTION # 99
According to the Standards, which of the following would least likely be considered a red flag when evaluating the risk for fraud?

- A. Cash receipts appear to be lower than expected from an employee's cash drawer.
- B. An employee did not approve an internal report detailing expenses for the month.
- C. It is alleged that an employee is receiving vendor kickbacks.
- D. Health benefits are detected to be claimed for a deceased employee.

Answer: B

Explanation:
Section: Volume D

NEW QUESTION # 100
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