



# IIA-CIA-PART2<sup>Q&As</sup>

Certified Internal Auditor - Part 2, Conducting the Internal Audit Engagement





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### QUESTION 1

Which of the following sampling techniques is typically used when an internal auditor wants to test a large sample for fraud?

- A. Stratified sampling.
- B. Haphazard sampling.
- C. Probability-proportional-to-size sampling.
- D. Discovery sampling.

Correct Answer: A

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### QUESTION 2

The best method for assessing the relative importance of risk factors is to:

- A. Change the rating of the factors from a 1-3 scale to a 1-5 scale.
- B. Assign weights to the factors based on the comparative impact.
- C. List the risk factors in a priority order.
- D. Use data from an independent source.

Correct Answer: B

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### QUESTION 3

An internal auditor submitted a report containing recommendations for management to enhance internal controls related to investments. To follow up, which of the following is the most appropriate action for the internal auditor to take?

- A. Observe corrective measures.
- B. Seek a management assurance declaration.
- C. Follow up during the next scheduled audit.
- D. Conduct appropriate testing to verify management responses.

Correct Answer: D

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### QUESTION 4

An organization decides to create an internal audit function and hires a new chief audit executive (CAE). Which of the following should the CAE first consider when developing the internal audit process?



- A. Requirements of the external auditors to ensure an efficient coordination of audit effort.
- B. Sufficient resources to adequately meet the needs of the annual audit plan.
- C. Alignment of internal audit objectives with the organization's strategic plan.
- D. An appropriate training plan for audit staff.

Correct Answer: C

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#### QUESTION 5

When addressing the excessive overtime being paid to employees in an organization's customer service call center, which of the following would be most relevant for the internal auditor to use?

- 1.  
Confirmation.
  - 2.  
Trend analysis.
  - 3.  
External benchmarking.
  - 4.  
Internal benchmarking.
- A. 1, 2, and 3.
  - B. 1, 2, and 4.
  - C. 1, 3, and 4.
  - D. 2, 3, and 4.

Correct Answer: B

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