



IIA-CIA-PART2^{Q&As}

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

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QUESTION 1

An auditor decides to vouch a sample of ledger entries back to their original documentation. In terms of whether all transactions had been recorded, this test would be:

- A. Relevant to the completeness objective.
- B. Irrelevant to the completeness objective.
- C. A more timely test of completeness than evidence from interviews.
- D. A more biased test of completeness than evidence from interviews.

Correct Answer: B

QUESTION 2

During an audit of the accounts receivable (AR) process, an internal auditor noted that reconciliations are still not performed regularly by the AR staff, a recommendation that was made following a previous audit. Monitoring by the financial reporting function has failed to detect the shortcoming. Both the financial reporting function and AR report to the controller, who is responsible for implementing action plans. Which of the following supports the internal auditor's decision to combine both observations into one reported finding?

- A. The observation was made during the same audit, and the action plan has a common owner.
- B. The observation relates to the same control activity within a common process.
- C. The observation has a common control, and it was noted in a prior audit.
- D. The observation has a common process, and the action plan for the observation has a common owner.

Correct Answer: D

QUESTION 3

Which of the following is not an outcome of control self-assessment?

- A. Informal, soft controls are omitted, and greater focus is placed on hard controls.
- B. The entire objectives-risks-controls infrastructure of an organization is subject to greater monitoring and continuous improvement.
- C. Internal auditors become involved in and knowledgeable about the self-assessment process.
- D. Nonaudit employees become experienced in assessing controls and associating control processes with managing risks.

Correct Answer: A



QUESTION 4

According to IIA guidance, which of the following are the most important objectives for helping to ensure the appropriate completion of an engagement?

1.

Coordinate audit team members to ensure the efficient execution of all engagement procedures.

2.

Confirm engagement workpapers properly support the observations, recommendations, and conclusions.

3.

Provide structured learning opportunities for engagement auditors when possible.

4.

Ensure engagement objectives are reviewed for satisfactory achievement and are documented properly.

A. 1, 2, and 3

B. 1, 2, and 4

C. 1, 3, and 4

D. 2, 3, and 4

Correct Answer: B

QUESTION 5

Which of the following files, when compared with billing records, would provide the best source of information for determining if all goods shipped are billed to customers?

A. Pre-numbered customer invoices.

B. Accounts receivable transactions.

C. Pre-numbered shipping documents.

D. Customer purchase orders.

Correct Answer: C

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