



IIA-CIA-PART2^{Q&As}

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

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QUESTION 1

Which of the following does not represent a difficulty in using red flags as fraud indicators?

- A. Many common red flags are also associated with situations where no fraud exists.
- B. Some red flags are difficult to quantify or to evaluate.
- C. Red flag information is only gathered in extraordinary circumstances.
- D. The red flags literature is not well enough established to have a positive impact on auditing.

Correct Answer: D

QUESTION 2

When conducting research, which of the following is most important?

- A. Using computer databases or the Internet to find all relevant sources.
- B. Providing documentation of the reference sources.
- C. Presenting only those facts that support the conclusion.
- D. Presenting all contrary views to balance the opinion.

Correct Answer: B

QUESTION 3

With which of the following would the internal audit activity discuss findings, conclusions and recommendations prior to issuance of internal audit report?

- 1.
Business unit management.
- 2.
Chief audit executive.
- 3.
Audit committee.
- 4.
Chief executive officer.

A. 1 and 2 only



- B. 1 and 3 only
- C. 2 and 3 only
- D. 1, 2, 3, and 4

Correct Answer: A

QUESTION 4

Which role is not considered a change agent when an organization wants to implement structural changes?

- A. Senior management.
- B. Line management.
- C. Independent consultant.
- D. Shareholder.

Correct Answer: D

QUESTION 5

According to IIA guidance, which of the following are acceptable strategies for an internal audit activity (IAA) to establish or build relationships?

- A. Assist executives with their administrative and governance responsibilities, and encourage all IAA members to develop relationships with the organization's executives.
- B. Assist executives with their administrative and governance responsibilities, and ensure that all communications with the board are formal audit reports or preset agendas.
- C. During an engagement, restrict communications with affected executives to matters pertaining to the engagement; and encourage all IAA members to develop relationships with the organization's executives.
- D. During an engagement, restrict communications with affected executives to matters pertaining to the engagement; and ensure that all communications with the board are formal audit reports or preset agendas.

Correct Answer: A

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