

IIA-CIA-PART2^{Q&As}

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

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QUESTION 1

A governmental auditor was assigned to determine reasons why the students in one region scored significantly higher on education evaluation tests than did the students in another region. Previous research showed that there is a direct correlation between public financial support and student results. Which of the following is most likely to explain the difference in the regional results?

- A. The more successful region spends 30 percent more money on education than does the other region.
- B. A higher percentage of the general tax fund is spent on education in the more successful region than in the other region.
- C. The more successful region spends more money per student on education than does the other region.
- D. The more successful region has increased educational spending by an average of 10 percent each year for the last three years, whereas the other region's increase averaged only three percent.

Correct Answer: C

QUESTION 2

What is the most important risk in determining the validity of construction delay claims?

- A. Contractor claims may be submitted prior to completion of the work.
- B. Contractor claims may include costs considered in the fixed-price portion of the work.
- C. Contractor claims may include subcontractor estimates of balances due to the subcontractor.
- D. Contractor claims may be understated.

Correct Answer: B

QUESTION 3

Which of the following would most likely include recommendations for process improvements?

- 1.
Due diligence engagement.
- 2.
Forensic investigation.
- 3.
Internal audit engagement.
- 4.

Consulting engagement.

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

Correct Answer: D

QUESTION 4

Which of the following is used to identify and prioritize critical business applications to determine those that must be restored and the order of restoration in the event that a disaster impairs information systems processing?

- A. Contingent facility contract analysis.
- B. System backup analysis.
- C. Vendor supply agreement analysis.
- D. Risk analysis.

Correct Answer: D

QUESTION 5

If the chief audit executive believes that senior management has accepted a level of residual risk that is unacceptable to the organization, they should:

- A. Accept the decision of senior management as they are ultimately responsible for risk management.
- B. Report the concern directly to the board.
- C. Discuss the concern with management and if not resolved, escalate it to the board.
- D. Disclose the issue in the audit report when auditing the area where the risk was identified.

Correct Answer: C

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