

IT 认证电子书



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Exam : IIA-CIA-Part2

**Title : CIA Exam Part Two: Practice
of Internal Auditing**

Version : DEMO

1. An internal auditor provided the following statement about division A's performance during the month: "Because supplies of raw material X were scarce, division A's profits declined by 15 percent."

Which of the following can be validly concluded from the auditor's statement?

- I. Division A's production level declined by 15 percent.
- II. Division A could have sold more products than it produced.
- III. Division A usually sells all of the products that it produces.

- A. I only
- B. II only
- C. III only
- D. I and II only

Answer: B

2. An internal auditor is reviewing a new automated human resources system. The system contains a table of pay rates which are matched to the employee job classifications.

The best control to ensure that the table is updated correctly for only valid pay changes would be to:

- A. Limit access to the data table to management and line supervisors who have the authority to determine pay rates.
- B. Require a supervisor in the department, who does not have the ability to change the table, to compare the changes to a signed management authorization.
- C. Ensure that adequate edit and reasonableness checks are built into the automated system.
- D. Require that all pay changes be signed by the employee to verify that the change goes to a bona fide employee.

Answer: B

3. Given the scarcity of internal audit resources, a chief audit executive (CAE) decided not to schedule a follow-up of audit recommendations when developing engagement work schedules.

Does the CAE's decision violate the Standards?

- A. No, because the Standards do not specify whether follow-up is needed.
- B. No, because when there is evidence of sufficient motivation by the client, there is no need for follow-up action.
- C. Yes, because scarcity of resources is not a sufficient reason to omit follow-up action.
- D. Yes, because the Standards require the auditors to determine whether the client has appropriately implemented all of the auditor's recommendations.

Answer: C

4. Monetary-unit sampling is most useful when the internal auditor:

- A. Is testing the accounts payable balance.
- B. Cannot cumulatively arrange the population items.
- C. Expects to find several material errors in the sample.
- D. Is concerned with overstatements.

Answer: D

5. If an auditor expects to find numerous discrepancies between recorded values and audited values of sample selections, which sampling technique would be most appropriate?

- A. Attributes sampling.
- B. Probability-proportional-to-size sampling.
- C. Difference estimation sampling.
- D. Discovery sampling.

Answer: C