

# 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 accessed accounts payable records and extracted data related to fuel purchased for the organization's vehicles. As a first step, she sorted the data by vehicle and used spreadsheet functions to identify all instances of refueling on the same or sequential dates. She then performed other tests.

Based on the auditor's actions, which of the following is most likely the objective of this engagement?

- A. To identify whether fuel was purchased for work-related purposes
- B. To estimate future fuel costs for the organization's fleet of vehicles
- C. To determine trends in average fuel consumption by vehicle
- D. To determine whether the organization is paying more than the industry average for fuel

**Answer: C**

2. An internal auditor tested whether purchase orders were supported by appropriately approved purchase requisitions. She sampled a population of purchase documents and identified instances where purchase requisitions were missing. However, she did not notice that in some cases purchase requisitions were approved by an unauthorized person.

Which of the following risks most appropriately describes this situation?

- A. Nonsampling risk
- B. Sampling risk
- C. Inherent risk
- D. Due diligence risk

**Answer: A**

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.

**Answer: D**

4. A chief audit executive (CAE) reviews the supervision of an internal audit engagement.

Which of the following would most likely assure the CAE that the engagement had adequate supervision?

- A. The engagement supervisor has an open door policy for audit team members to discuss concerns
- B. The supervisor reviews weekly progress reports from the audit team members
- C. The supervisor reviews and initials internal audit workpapers for the engagement
- D. The supervisor meets periodically with management in the reviewed area to get feedback during the engagement.

**Answer: C**

5. A corporate merger decision prompts the chief audit executive (CAE) to propose interim changes to the existing annual audit plan to account for emerging risks.

Which of the following is the most appropriate action for the CAE to take regarding the changes made to

the audit plan?

- A. Present the revised audit plan directly to the board for approval
- B. Communicate with the chief financial officer and present the revised audit plan to the CEO for approval
- C. Present the revised audit plan directly to the CEO for approval
- D. Communicate with the CCO and present the revised audit plan to the board for approval

**Answer: D**