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問題集

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Exam : **IIA-CIA-Part2**

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

Version : DEMO

1. Which of the following would be a red flag that indicates the possibility of inventory fraud?

- I. The controller has assumed responsibility for approving all payments to certain vendors.
 - II. The controller has continuously delayed installation of a new accounts payable system, despite a corporate directive to implement it.
 - III. Sales commissions are not consistent with the organization's increased levels of sales.
 - IV. Payments to certain vendors are supported by copies of receiving memos, rather than originals.
- A. I and II only.
 - B. II and III only.
 - C. I, II, and IV only.
 - D. I, III, and IV only.

Answer: C

2. During an operational audit of a chain of pizza delivery stores, an auditor determined that cold pizzas were causing customer dissatisfaction. A review of oven calibration records for the last six months revealed that adjustments were made on over 40 percent of the ovens.

Based on this, the auditor:

- A. Has enough evidence to conclude that improperly functioning ovens are the cause.
- B. Needs to conduct further inquiries and reviews to determine the impact of the oven variations on the pizza temperature.
- C. Has enough evidence to recommend the replacement of some of the ovens.
- D. Must search for another cause since approximately 60 percent of the ovens did not require adjustment.

Answer: B

3. When assessing the risk associated with an activity, an internal auditor should:

- A. Determine how the risk should best be managed.
- B. Provide assurance on the management of the risk.
- C. Modify the risk management process based on risk exposures.
- D. Design controls to mitigate the identified risks.

Answer: B

4. Which of the following procedures would provide the best evidence of the effectiveness of a credit-granting function?

- A. Observe the process.
- B. Review the trend in receivables write-offs.
- C. Ask the credit manager about the effectiveness of the function.
- D. Check for evidence of credit approval on a sample of customer orders.

Answer: B

5. The most effective way for internal auditors to enhance the reliability of computerized financial and operating information is by:

- A. Determining if controls over record keeping and reporting are adequate and effective.
- B. Reviewing data provided by information systems to test compliance with external requirements.
- C. Determining if information systems provide management with timely information.
- D. Determining if information systems provide complete information.

Answer: A