



IIA-CIA-PART2^{Q&As}

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

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QUESTION 1

A fast-food company is developing a computer simulation involving arrival time at a drive-through restaurant. The distribution for arrival times is:

Time Single-Digit Random Between Arrivals Probability Number Assigned 1 minute

- 0.1 2 minutes
- 0.2 1, 2 3 minutes
- 0.3 3, 4, 5 4 minutes
- 0.4 6, 7, 8, 9

Six random numbers are selected to represent the arrival of six cars: 1, 6, 9, 0, 5, 6. The mean time between arrivals for these cars, in this run of the simulation model, is:

- A. 1 minute.
- B. 2 minutes.
- C. 3 minutes.
- D. 4 minutes.

Correct Answer: C

QUESTION 2

Which of the following would not include recommendations for process improvements?

- A. Due diligence engagement.
- B. Forensic investigation.
- C. Internal audit engagement.
- D. Consulting engagement.

Correct Answer: A

QUESTION 3

The internal audit activity of an organization obtained approval to add a senior auditor to its staff. The chief audit executive, audit manager, and audit supervisor each will interview the candidates. According to the Standards, which of the following best explains the involvement of management in the interview process?

- A. Provides audit management with the opportunity to communicate expectations regarding ethical behavior standards.
- B. Enables audit management to outline its quality assurance and improvement program with the senior auditor.



- C. Assists audit management in planning by more effectively allocating the senior auditor to appropriate audits.
- D. Allows audit management to explain the criteria that will be used to evaluate the senior auditor's performance.

Correct Answer: C

QUESTION 4

During an audit of a branch bank, an internal auditor learned that a series of system failures had resulted in a four-day delay in processing customers' scheduled payroll direct deposits. The first failure was that of a disk drive, followed by software and other minor failures. Which of the following controls should the auditor recommend to avoid similar delays in processing?

- A. Contingency planning.
- B. Redundancy checks.
- C. Process monitoring.
- D. Preventive maintenance.

Correct Answer: A

QUESTION 5

An internal auditor compared the number of human resources professionals per employee with industry standards. This comparison would assist the auditor in evaluating which of the following areas?

- A. Sufficiency of controls over payroll rate increases.
- B. Current level of performance of the human resources department.
- C. Adequacy of controls over hiring new employees.
- D. Degree of compliance with human resources policies.

Correct Answer: B

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