



Free Questions for IIA-CIA-Part2 by dumpshq

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Question 1

Question Type: MultipleChoice

An audit of management's quality program includes testing the accuracy of the cost-of-quality reports provided to management. Which of the following internal control objectives is the focus of this testing?

Options:

- A) To ensure compliance with policies, plans, procedures, laws, and regulations.
- B) To ensure the accomplishment of established objectives and goals for operations or programs.
- C) To ensure the reliability and integrity of information.
- D) To ensure the economical and efficient use of resources.

Answer:

C

Question 2

Question Type: MultipleChoice

When internal auditors provide consulting services, the scope of the engagement is primarily determined by:

Options:

- A) Internal auditing standards.
- B) The audit engagement team.
- C) The engagement client.
- D) The internal audit activity's charter.

Answer:

C

Question 3

Question Type: MultipleChoice

A manufacturing process could create hazardous waste at several production stages, from raw materials handling to finished goods storage. If the objective of a pollution prevention audit engagement is to identify opportunities for minimizing waste, in what order should the following opportunities be considered?

1. Recycling and reuse.
2. Elimination at the source.
3. Energy conservation.
4. Energy conservation.
5. Recovery as a usable product Treatment.

Options:

- A) V, II, IV, I, III.
- B) IV, II, I, III, V.
- C) I, III, IV, II, V.
- D) III, IV, II, V, I.

Answer:

B

Question 4

Question Type: MultipleChoice

An organization's internal auditors are reviewing production costs at a gas-powered electrical generating plant. They identify a serious problem with the accuracy of carbon dioxide emissions reported to the environmental regulatory agency, due to computer errors. The auditors should immediately report the concern to:

Options:

- A) The regulatory agency.
- B) Plant management.
- C) A plant health and safety officer.
- D) The risk management function.

Answer:

B

Question 5

Question Type: MultipleChoice

Which of the following would be an appropriate improvement to controls over large quantities of consumable material that are charged to expense when placed in bins which are accessible to production workers?

Options:

- A) Relocate bins to the inventory warehouse.
- B) Require management to compare the cost of consumable items used to the budget.
- C) Lock the bins during normal working hours.
- D) None of the above actions are needed for items of minor cost and size.

Answer:

B

Question 6

Question Type: MultipleChoice

Which of the following is a weakness that is inherent in the use of the test data method to test internal controls in a computer-based accounting system?

Options:

- A) The auditor must test many transactions with the same condition in order to achieve assurance that the condition is being detected.
- B) Conditions that were not specifically considered by the auditor may go untested.
- C) The approach requires the creation of 'dummy companies,' possibly destroying or altering actual company data in the process.
- D) Inclusion of atypical data in the test data may cause errors to be noted on the exception report.

Answer:

B

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