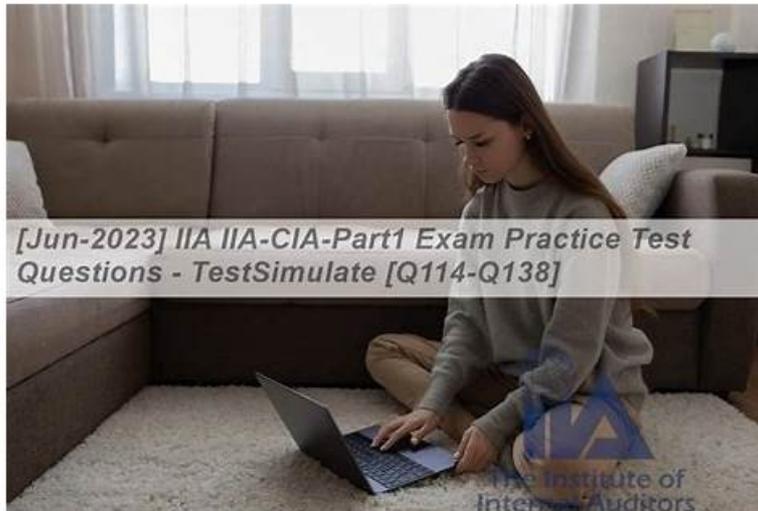# New IIA-CIA-Part1 Test Review & IIA-CIA-Part1 Valid Exam Objectives

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IIA Essentials of Internal Auditing Sample Questions (Q279-Q284):

NEW QUESTION # 279
Which of the following would be the most suitable internal control framework for an organization to adopt?

- A. A framework that specifies common best practices for an organization to evaluate and benchmark.
- B. A framework with precise specifications for how controls and processes should be employed.
- C. A framework that specifies correct and incorrect business methodologies.

- D. A framework that offers step-by-step guidance for remedial action for all organization types.

Answer: A

NEW QUESTION # 280
During the audit of taxation processes in the organization internal auditors have verified that all employees of the finance department received training on taxation guidelines. The training is mandatory and is automatically assigned via email invitation to all new employees in the department. Which type of controls have the auditors tested?

- A. Detective.
- B. Directive.
- C. Automatic.
- D. Preventive.

Answer: D

NEW QUESTION # 281
When comparing an organization's current performance to that of the prior year, an internal auditor found that:
Total labor costs had increased.
More overtime costs had been incurred.
The total number of workers had increased.
Net income was 10 percent lower.
Based solely on this information, which of the following is a valid conclusion?

- A. Wage rates increased.
- B. Total labor hours increased.
- C. Net income per worker decreased.
- D. Worker efficiency decreased.

Answer: C

NEW QUESTION # 282
Which of the following describes an ongoing monitoring activity that could be performed as part of an internal assessment for a quality assurance and improvement program (QAIP)?

- A. Evaluating the quality of supervision
- B. Identifying opportunities for improvement m internal audit's processes and procedures
- C. Determining if the objectives of QAIP are current
- D. Planning and supervising engagements

Answer: B

NEW QUESTION # 283
All of the following would normally be involved in preparing for and carrying out the internal audit activity's annual plan except:

- A. Assessing the amount of risk in major departments.
- B. Training audit staff on appropriate audit methodologies for addressing any newly identified risks.
- C. Establishing policies and procedures for workpapers and referencing.
- D. Providing periodic activity reports to the audit committee on audit engagements in progress.

Answer: C

NEW QUESTION # 284
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