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Candidates who pass the IIA-CIA-Part1 Exam demonstrate their understanding of the fundamental principles of internal auditing and their ability to apply them in practical situations. Essentials of Internal Auditing certification is highly regarded in the industry and is often required for internal auditing positions. It also provides a solid foundation for further study and advancement in the field of internal auditing.

Prerequisites of IIA-CIA-Part1 Exam

if you don't have a bachelor's degree, you can still take the CIA, which offers you to meet BETWEEN the following standards:

- 4 years of experience in internal audit (plus a second training and apprenticeship).
- 3 levels A or higher or comparable (plus two years of internal audit experience)ACCA credentials.
- IIA Global will definitely need to see evidence of your training and learning when you enroll, such as duplicates of your A-level or GCSE certificates/achievements. If you cannot provide this proof later, you will not be able to register.

Before you can earn CIA classification, you must also have some internal audit experience or a relevant role. You must adhere to the following:

- Level A or comparable and five years of experience.
- Seven years of experience (plus additional training).
- A diploma and 2 years of experience.

IIA Essentials of Internal Auditing Sample Questions (Q636-Q641):

NEW QUESTION # 636

Which of the following best describes the Standards requirement for collective proficiency of the internal audit activity?

- A. The internal audit activity must possess or obtain the competencies needed to carry out their professional responsibilities, including providing relevant advice and recommendations.
- B. All internal auditors on staff should possess the knowledge, skills, and competencies needed to perform any assurance engagement on the audit plan.
- C. Internal auditors collectively are responsible for ensuring that the internal audit activity has the competencies required to fulfill the internal audit plan.
- D. The internal audit activity must have auditors on staff who collectively possess all of the competencies required to fulfill the internal audit plan,

Answer: A

NEW QUESTION # 637

Which of the following statements is true with regard to governance?

- A. Internal control within an organization is supported by governance activities.
- B. Cultural risk factors can impede the operation of governance activities.
- C. Governance activities are uniform for organizations in the same industry.
- D. Governance activities support the organization's risk management framework.

Answer: D

NEW QUESTION # 638

In which of the following situations would fishbone diagrams be most useful?

- A. Team members cannot effectively communicate with each other.

- B. The team consists of experts who can resolve problems without much difficulty.
- **C. The problem is complicated and the root cause is unknown.**
- D. The team is too small for brainstorming to be effective.

Answer: C

NEW QUESTION # 639

An organization's project managers regularly travel to various destinations. Although plane tickets and accommodations are booked and paid for by the organization, project managers can still submit for reimbursement any travel-related receipts for transportation, dining, and other miscellaneous costs. Which of the following fraud schemes should the auditor test for?

- A. Improper period recognition of expenses.
- B. Unauthorized expenditures.
- **C. Multiple and overstated expenses.**
- D. Concealed liabilities and expenses.

Answer: C

NEW QUESTION # 640

Which of the following best describes the expectation for internal auditors to demonstrate due professional care when performing their work?

- A. Internal auditors provide absolute assurance to senior management and the board.
- B. Internal auditors ensure that any risks within the engagement scope are identified.
- C. Internal auditors mitigate risks to a level deemed acceptable by the organization.
- **D. Internal auditors consider the possibility of fraud during all assurance engagements.**

Answer: D

NEW QUESTION # 641

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