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IIA-CIA-Part1 certification exam requires candidates to have a solid understanding of internal auditing concepts and principles. To prepare for the exam, candidates can attend training courses, review study materials, and take practice exams. The IIA also provides a range of resources and support to help candidates prepare for the exam, including online courses, study guides, and practice exams.

IIA Essentials of Internal Auditing Sample Questions (Q709-Q714):

NEW QUESTION # 709

The chairperson of an organization's audit committee has obtained a risk management report that identifies significant industry concerns that impact the organization. The chairperson has asked the chief audit executive (CAE) to review these concerns and advise if they are relevant to the organization.

How should the CAE respond?

- A. Decline the engagement because it is outside of the scope of the internal audit charter.
- B. Accept the engagement but communicate only with the audit committee to protect the confidentiality of the request.
- C. Decline the engagement because it impairs the internal audit activity's independence.
- D. **Accept the engagement but inform senior management of the request.**

Answer: D

NEW QUESTION # 710

After the final audit report was issued, the engagement supervisor received an expensive gift from management recognizing her assistance in improving the business, if the gift is accepted, which of the following would be true?

- A. The engagement supervisor did not violate any principles of The IIA's Code of Ethics.
- B. The engagement supervisor violated The IIA's Code of Ethics principle of integrity.
- C. The engagement supervisor violated The IIA's Code of Ethics principle of confidentiality.
- D. **The engagement supervisor violated The IIA's Code of Ethics principle of objectivity.**

Answer: D

NEW QUESTION # 711

According to IIA guidance, which of the following is the strongest indicator of deficiencies in the risk management process?

- A. Separate evaluations of the risk management process were conducted, but the results were never integrated.
- B. The periodic evaluation of risk ratings is primarily dependent on subjective assessments.
- C. Management's primary objective is minimizing changes to the structure and operation of the risk management process.
- D. **Many aspects of the related enterprise risk management program are informal and undocumented.**

Answer: D

Explanation:

According to IIA guidance, many aspects of the related enterprise risk management (ERM) program being informal and undocumented is the strongest indicator of deficiencies in the risk management process.

Informality and lack of documentation can lead to inconsistencies, errors, and omissions in risk management, impairing the organization's ability to effectively identify, assess, and manage risks.

The IIA's guidance on effective risk management and ERM practices.

NEW QUESTION # 712

Auditors 1, 2, and 3 work out of various offices. Each must be assigned to one, and only one, of three audit locations (A, B, or C). The cost of sending each auditor to each location is listed below:

Audit Locations

Auditor 1

A

B

C

Auditor 2

\$200
\$300
\$400
Auditor 3
\$400
\$300
\$600
Auditor 4
\$200
\$200
\$500

The minimum cost with which this assignment can be accomplished is:

- A. \$900
- B. \$1, 100
- C. \$1, 000
- D. \$800

Answer: A

NEW QUESTION # 713

Which of the following documents is most appropriate in promoting the objectivity of the internal audit activity?

- A. Usage of IT system policy.
- B. Personal responsibility policy.
- C. Risk management framework.
- D. Acceptance of gifts policy.

Answer: D

NEW QUESTION # 714

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