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Passing the IIA-CIA-Part1 exam is an essential step towards becoming a Certified Internal Auditor (CIA). The CIA certification is highly respected in the internal auditing profession and is recognized globally. Essentials of Internal Auditing certification demonstrates a commitment to the profession and a high level of knowledge and expertise in internal auditing. Passing the IIA-CIA-Part1 exam requires preparation and study, but the benefits of becoming a CIA make the effort worthwhile.

IIA-CIA-Part1 exam is a rigorous and challenging certification exam that requires candidates to have a comprehensive understanding of the internal auditing profession. Passing the exam demonstrates a candidate's commitment to excellence in this field and opens up new career opportunities. With the right preparation and study materials, candidates can successfully pass the IIA-CIA-Part1 Exam and take the first step towards achieving the coveted CIA certification.

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## What are the IIA-CIA-Part1 Exam

- Everyone in the internal audit market recognizes what it takes to be a CIA, they will see it much more positively when you do. Their respect for you will certainly increase today, as will your confidence in your experience.

- The IIA has high requirements for certified internal auditors. He wants potential CIA clients to demonstrate all the skills and abilities necessary to fulfill current placement obligations. Therefore, the IIA established several requirements of the CIA. Additionally, many of these qualified internal auditor certifications are quite involved in the experience and evaluation needs.

- One of the most interesting elements of the CIA certification is the income of the certified internal auditor. As a CIA, you won't have to work for financial security alone. Rather, you can rejoice in financial success.

- The CIA is the only identified internal audit accreditation in the world, so it is the best way to interact with your internal accounting skills. Furthermore, the CIA is the only essential designation in the internal audit career and its value does not diminish from country to country.

- No matter where you are in your profession, the CIA offers you even more career opportunities.

## IIA Essentials of Internal Auditing Sample Questions (Q584-Q589):

**NEW QUESTION # 584**
What is the primary reason a chief audit executive should dedicate time and resources to support continuing professional development of internal audit staff?

- A. To ensure that internal audit staff acquired continuing professional education credits timely.
- B. To ensure that internal audit staff maintains high overall job satisfaction.
- C. To ensure that top risks are mitigated to an acceptance level.
- D. To ensure that internal audit staff have he competency to address high-priority risks.

**Answer: B**

**NEW QUESTION # 585**
Which of the following is an example of the chief audit executive (CAE) demonstrating due professional care?

- A. The CAE meets with the board of directors on a quarterly basis to provide a status update.
- B. The CAE relies on CAEs in other organizations to understand how due professional care should be executed in her internal audit activity
- C. The CAE provides absolute assurance to line management during each eternal audit engagement
- D. The CAE assesses the audit staff's knowledge and skills annually to determine whether additional resources are needed to fulfill the internal audit plan.

**Answer: A**

**NEW QUESTION # 586**
Given the highly technical and legal nature of privacy issues, which of the following statements best describes the internal audit activity's responsibility with regard to assessing an organization's privacy framework?

- A. If an organization does not have a mature privacy framework, the internal audit activity should assist in developing and implementing an appropriate privacy framework.
- B. The internal audit activity should have appropriate knowledge and competence to conduct an asses framework.
- C. The internal audit activity may delegate to nonaudit IT specialists the responsibility of determining whether personal

information has been secured adequately and data protection controls are sufficient.
- D. Because the audit committee is ultimately responsible for ensuring that appropriate control processes are in place to mitigate risks associated with personal information, the internal audit activity is required to conduct privacy assessments.

**Answer: B**

## NEW QUESTION # 587

During an audit of an organization's accounts payable area, an internal auditor identified anomalies in the information examined that may indicate potential fraud. Which test should the auditor perform first to verify this?

- A. Check control totals that have may have been falsified.
- B. Identify duplicated organizational transactions.
- C. Analyze all transactions within the targeted area.
- D. Verify the completeness and integrity of the data being analyzed.

**Answer: C**

## NEW QUESTION # 588

During an audit engagement in an insurance company, an internal auditor discovered that senior management had purposely misclassified $200, 000 in assets on financial statements submitted to regulatory authorities in order to avoid significant statutory penalties. To remain in compliance with the IIA Code of Ethics, what would be the most appropriate action for the auditor to take?

- A. Send an informative memo to the external auditors.
- B. Report the matter to regulatory authorities since senior management is implicated.
- C. Note the situation in the workpapers and inform the chief executive officer.
- D. Discuss the matter with audit management and ensure that the audit committee is informed.

**Answer: D**

Explanation:
Section: Volume C

## NEW QUESTION # 589

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