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ActualCollection is a leading platform that has been helping the IIA IIA-CIA-Part1 exam candidates for many years. Over this long time period, countless IIA IIA-CIA-Part1 exam candidates have passed their dream Essentials of Internal Auditing (IIA-CIA-Part1) certification and they all got help from valid, updated, and real Essentials of Internal Auditing (IIA-CIA-Part1) exam questions. So you can also trust the top standard of IIA IIA-CIA-Part1 exam dumps and start IIA-CIA-Part1 practice questions preparation without wasting further time.

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- Foundations of Internal Auditing (15%)
- Quality Assurance and Improvement Program (7%)
- Proficiency and Due Professional Care (18%)
- Fraud Risks (10%)

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must achieve a score of at least 600 out of a possible 800 points to pass the exam. Those who successfully pass the IIA-CIA-Part1 exam are awarded the Certified Internal Auditor (CIA) designation, which is widely recognized as a mark of excellence in the field of internal auditing.

IIA-CIA-Part1 Certification Exam is ideal for individuals who are interested in pursuing a career in internal auditing. Essentials of Internal Auditing certification provides a comprehensive understanding of the essential principles and practices of internal auditing, which is essential for any individual looking to build a career in this field. Essentials of Internal Auditing certification is also ideal for internal auditors who are looking to enhance their knowledge and skills and improve their credibility in the industry.

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It is known to us that the knowledge workers have been playing an increasingly important role all over the world, since we have to admit the fact that the IIA-CIA-Part1 certification means a great deal to a lot of the people, especially these who want to change the present situation and get a better opportunity for development. If you also want to work your way up the ladder, preparing for the IIA-CIA-Part1 Exam will be the best and most suitable choice for you. If you are still hesitating whether you need to take the IIA-CIA-Part1 exam or not, you will lag behind other people.

IIA Essentials of Internal Auditing Sample Questions (Q369-Q374):

NEW QUESTION # 369

Which of the following organizations has reached the most mature level of corporate social responsibility?

- A. An organization that requires its decision makers to act with equity, fairness, and respect for the rights of individuals.
- B. An organization that ensures compliance to legal frameworks of the countries in which it operates and sells its products.
- C. An organization that is able to provide goods and services society needs and thus maximizes profit to its owners.
- D. An organization that is willing to make contributions not mandated by law or economics and expects no payback.

Answer: D

Explanation:

The most mature level of corporate social responsibility (CSR) is demonstrated by organizations that engage in proactive behaviors that exceed legal and economic requirements without expecting direct financial benefits in return. This includes making voluntary contributions to the community or environmental efforts that are not mandated by law or economic considerations, reflecting a commitment to ethical principles and long-term social and environmental sustainability. References: Theoretical frameworks on CSR maturity levels, which emphasize voluntary actions for the greater good as the highest level of CSR maturity.

NEW QUESTION # 370

The chief audit executive for an organization has just completed a risk assessment process, identified the areas with the highest risk, and assigned an audit priority to each. Which of the following statements is true and consistent with the International Professional Practices Framework?

I. Items should be ranked in the order of quantifiable dollar exposure to the organization.

II. The audit priorities should be in order of major control deficiencies.

III. The risk assessment, though quantified, is the result of professional judgments about both exposures and probability of occurrences.

- A. I, II, and III.
- B. II and III only
- C. III only
- D. I only

Answer: C

NEW QUESTION # 371

Overall audit efficiency is enhanced between the internal and external audit functions when:

- A. External audit scope is reduced based on the internal audit department's activities.
- B. The internal audit department reviews functions or departments prior to the external audit.
- C. Audits of the same department are conducted at different times.
- D. Internal audit coverage is reduced to avoid potential conflicts of interest.

Answer: A

NEW QUESTION # 372

Once an organization's risks are identified, what would be the next step to ensure resources are properly allocated to manage those risks?

- A. Risks must be assessed.
- B. Risk responses must be selected.
- C. The risk universe must be established.
- D. Risk responses must be aligned.

Answer: B

NEW QUESTION # 373

Which of the following processes should be included in a benchmarking activity?

- I. Identify key measures.
- II. Collect data on performances and practices.
- III. Identify opportunities for improvement.

- A. I, II, and III.
- B. I and III only
- C. II and III only
- D. II only

Answer: A

NEW QUESTION # 374

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