

Real IIA-CIA-Part1 Exams | Test IIA-CIA-Part1 Cram Review



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To be eligible for the IIA-CIA-Part1 exam, candidates must have a minimum of two years of work experience in internal auditing or a related field. IIA-CIA-Part1 exam consists of 125 multiple-choice questions and must be completed within two and a half hours. It covers six domains, including governance and risk management, organizational structure and business processes, communication, management and leadership principles, IT and business continuity, and financial management. Upon passing the Essentials of Internal Auditing exam, candidates will be well-prepared to advance their careers in internal auditing and take on more challenging roles within their organizations.

Preparing for the IIA-CIA-Part1 exam requires a solid understanding of the internal auditing profession and the topics covered on the exam. The IIA provides study materials and resources, including online courses, practice exams, and study guides, to help candidates prepare for the exam. Additionally, candidates can attend in-person or virtual training sessions to enhance their knowledge and skills and network with other professionals in the field.

IIA-CIA-Part1 (Essentials of Internal Auditing) Exam is highly valued by employers and is recognized globally as a benchmark of excellence in the field of internal auditing. Essentials of Internal Auditing certification is an essential requirement for professionals who want to pursue a career in internal auditing. The IIA-CIA-Part1 Exam provides a comprehensive understanding of the fundamentals of internal auditing and equips candidates with the necessary skills to identify and evaluate risks, develop audit plans, and effectively communicate audit findings.

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IIA Essentials of Internal Auditing Sample Questions (Q119-Q124):

NEW QUESTION # 119

A chief audit executive (CAE) is planning to issue an annual report concluding on the overall effectiveness of the organization's internal control system. According to the Standards, which of the following is likely the most significant challenge facing the CAE when creating the report?

- A. Assessing control effectiveness is complicated by inherent risks.
- B. The opinion must include difficult to measure risks such as the risks of management override of controls, and collusion among dishonest personnel.
- C. The opinion is dependent on complex analyses of numerous internal audit engagements carried out over the prior year.
- D. The opinion is only issued once a year, limiting its usefulness.

Answer: C

NEW QUESTION # 120

Which of the following is an advantage of using nongovernmental organization (NGO) members on an assurance team when auditing corporate social responsibility?

- A. Typically less time is needed to train the NGO members on the audit process.
- B. NGO members are licensed to audit corporate social responsibility.
- C. NGO members are often more unbiased and objective
- D. A report with a positive statement from an NGO member is deemed to be more credible. As opposed to auditors.

Answer: D

Explanation:

Including NGO members on an assurance team when auditing corporate social responsibility adds credibility to the audit findings, particularly when these findings are positive. NGOs are generally perceived as independent and dedicated to public interest, which can enhance the perceived impartiality and trustworthiness of the audit results in matters related to social responsibility.

Institute of Internal Auditors (IIA) - Advisory on Assurance Engagement for Corporate Social Responsibility

NEW QUESTION # 121

An internal auditor in a small broadcasting organization was assigned to review the revenue collection process.

The auditor discovered that some checks from three customers were never recorded in the organization's financial records. Which of the following documents would be the least useful for the auditor to verify the finding?

- A. Customer confirmation letters.
- B. Copies of deposit slips.
- C. Bank statements.
- D. Copies of sales invoices.

Answer: B

NEW QUESTION # 122

An engagement supervisor noticed that a newly hired internal auditor struggles with large data samples because he appears reluctant to apply available spreadsheet statistical functions and tends to perform testing of transactions manually. In which of the following areas does the internal auditor most likely need training?

- A. Professional ethics
- B. Business acumen
- C. Critical thinking
- D. International Professional Practices Framework

Answer: C

NEW QUESTION # 123

An internal auditor was offered expensive tickets to a sporting event by the manager of an area that she was currently auditing. The auditor politely declined. Which of the following fundamental principles of the MA Code of Ethics did she display?

- A. Independence.
- B. Competency.
- C. Confidentiality.
- D. Objectivity

Answer: A

NEW QUESTION # 124

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If you're looking to advance your career, passing the IIA IIA-CIA-Part1 Certification Exam is crucial. As with any certification exam, success requires time and effort. While there are many online study materials available, not all of them are accurate or reliable. Many professionals struggle with managing their time and studying effectively, making it difficult to pass the Essentials of Internal Auditing (IIA-CIA-Part1) Exam.

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