

IIA-CIA-Part1 Exam Demo & IIA-CIA-Part1 Certification Cost



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IIA-CIA-Part1 exam is an important certification for individuals who are looking to pursue a career in internal auditing. Essentials of Internal Auditing certification is recognized globally and is highly valued by employers. Essentials of Internal Auditing certification demonstrates that an individual has the knowledge and skills required to perform internal auditing tasks effectively.

How can you Prepare for the IIA-CIA-Part1 Exam

Major sorts of resources, initially there are the research study guides and publications that are described and suitable for developing expertise from ground up then there are video clip tutorials as well as talks that can in some way alleviate the pain of through research study and are somewhat much less dull for some candidates yet these need time and concentration from the student. Smart Candidates that wish to develop a solid foundation in all exam topics and also related modern technologies normally combine video lectures with study designs to reap the benefits of both however, there is one essential prep work device as typically ignored by a lot of prospects the method exams. Technique exams are constructed to make pupils comfortable with the actual exam situation. If we see the stats most trainees fail not because of that preparation yet due to exam anxiousness the concern of the unknown. SurePassExams expert team suggests you to prepare some notes on these subjects together with it do not fail to remember to practice **IIA-CIA-Part1 Exam exam dumps** which had actually been composed by our Experts Group, Both these will help you a great deal to clear this exam with great marks.

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It is universally accepted that the competition in the labor market has become more and more competitive in the past years. In order to gain some competitive advantages, a growing number of people have tried their best to pass the IIA-CIA-Part1 exam. Because a lot of people hope to get the certification by the related exam, now many leaders of companies prefer to the candidates who have the IIA-CIA-Part1 Certification. In their opinions, the certification is a best reflection of the candidates' work ability, so more and more leaders of companies start to pay more attention to the IIA-CIA-Part1 certification of these candidates.

IIA-CIA-Part1 exam covers the fundamental principles of internal auditing, including governance and risk management, internal control, and the audit process. It is designed to test the knowledge and skills necessary for entry-level internal auditors to effectively carry out their roles and responsibilities. IIA-CIA-Part1 Exam consists of 125 multiple-choice questions and must be completed within two and a half hours.

IIA Essentials of Internal Auditing Sample Questions (Q18-Q23):

NEW QUESTION # 18

An electrician visits a client to assess the scope of work. After the visit, the sales office compiles and sends the client a proposal based on the electrician's estimation and approved price list. The internal auditor notices that in the last six months, the number of cancelled proposals has increased substantially. Which of the following is a fraud risk scenario that the auditor should consider in this situation?

- A. Some electricians may be offering clients opportunities for reduced fees if they pay with cash.
- B. Sales representatives may be manipulating the proposals to include additional costs.
- C. An unauthorized person may be modifying client data and cancelling the proposals.
- D. There is a new competitor in the area who offers better prices.

Answer: A

Explanation:

The scenario describes a substantial increase in cancelled proposals, which could indicate fraudulent activity.

One potential fraud risk scenario is that some electricians might be offering clients reduced fees if they pay with cash, leading to off-the-record transactions. This can result in the cancellation of official proposals and lost revenue for the company, as these transactions might not be recorded in the company's financial systems.

This type of fraud involves bypassing the formal processes and price lists, which impacts the integrity of the procurement and sales processes.

References:

- * IIA Practice Guide: Fraud and Internal Audit
- * COSO Fraud Risk Management Guide

NEW QUESTION # 19

Which of the following statements is correct regarding corporate compensation systems and related bonuses?

I. A bonus system should be considered part of the control environment of an organization and should be considered in formulating a report on internal control.

II. Compensation systems are not part of an organization's control system and should not be reported as such.

III. An audit of an organization's compensation system should be performed independently of an audit of the control system over other functions that impact corporate bonuses.

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

Answer: C

NEW QUESTION # 20

A chief audit executive (CAE) of an international charity reports functionally to the audit committee of the board of directors and administratively to the charity's chief financial officer (CFO).

Which of the following would impair the internal audit function's independence?

- A. The CFO administers the annual evaluation process for the internal auditors.
- B. The CFO determines the scope of internal audit work in the accounting department.
- C. The CFO manages the accounting of the budget for the internal audit function.
- D. The CFO provides feedback on the CAE's audit reports.

Answer: B

Explanation:

Section: Volume E

Explanation/Reference:

NEW QUESTION # 21

According to the Standards, which of the following is not a responsibility of the audit committee?

- A. Reviewing internal audit staffing promotions and salary increases.
- B. Review, assessment and approval of the annual audit plan.
- C. Appointment and performance of the chief audit executive.
- D. Resolving any disagreements between management and internal audit.

Answer: A

NEW QUESTION # 22

Which of the following best describes the differences between internal auditors and external auditors?

- A. External auditors are not employees of the organization, while internal auditors are employees who have in-depth knowledge of the business, making their opinion more reliable to the board and senior management.
- B. External auditors are concerned about misstatements in the organization's financial statements, while internal auditors are concerned about fraudulent activities that could impact the organization's financial statements
- C. External auditors focus on the accuracy and understandability of financial statements, while internal auditors help the organization accomplish its objectives by evaluating and improving the effectiveness of the control process.
- D. External auditors are required to hold an accounting designation and are responsible for continuing their education, while internal auditors are required to hold an internal audit designation.

Answer: C




Explanation:

The best description of the differences between internal and external auditors is that external auditors focus on the accuracy and understandability of financial statements, while internal auditors help the organization accomplish its objectives by evaluating and improving the effectiveness of the control process. This distinction highlights the broader scope of internal audit activities, which extend beyond financial accuracy to include operational effectiveness, risk management, and internal control efficiency. References: Common distinctions between internal and external audit roles as discussed in auditing literature and IIA guidance.

NEW QUESTION # 23

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