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IIA-CIA-Part1: Essentials of Internal Auditing exam is a certification exam offered by the Institute of Internal Auditors (IIA) for professionals seeking to establish their expertise in internal auditing. IIA-CIA-Part1 Exam is designed to test the candidate's knowledge of the fundamental principles and concepts of internal auditing.

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IIA-CIA-Part1 Certification Exam, also known as the Essentials of Internal Auditing, is a globally recognized certification exam offered by the Institute of Internal Auditors (IIA). Essentials of Internal Auditing certification is designed to test the knowledge, skills, and abilities of individuals who want to pursue a career in internal auditing. IIA-CIA-Part1 Exam covers a wide range of topics, including internal audit basics, risk management, governance, and ethics.

IIA-CIA-Part1 Certification Exam is an important certification for individuals who want to pursue a career in internal auditing. Essentials of Internal Auditing certification demonstrates the individual's knowledge and skills in internal auditing and provides a competitive advantage in the job market. Candidates are advised to prepare thoroughly for the exam and take advantage of the study materials and training courses offered by the IIA.

IIA Essentials of Internal Auditing Sample Questions (Q623-Q628):

NEW QUESTION # 623

The chief audit executive should periodically report the internal audit activity's purpose, authority, responsibility, and performance, as well as significant risk exposures and control issues, to which of the following?

- I. Board of directors.
- II. Senior management.
- III. Shareholders.
- IV. External auditors.

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

Answer: C

Explanation:

Section: Volume A

NEW QUESTION # 624

The chief commodity trader for a large energy company learns from a friend that a competitor will likely fail its upcoming regulatory audit and will be forced to temporarily decrease production. If the information is true, the trader has short-term opportunities to make trades that will financially benefit the trader's company and will lead to a substantial increase in the trader's performance bonus. However, if the information is not true, making the trades will significantly increase the company's risk of being caught in a long position. From an ethical perspective, which of the following would be the most appropriate course of action for the trader to take?

- A. Make the trade because the company and the trader will both benefit.
- B. Have another trader on staff make the trade in order to avoid a conflict of interest.
- C. Disclose the information to the risk oversight committee but proceed with the trade to capitalize on the opportunity.
- **D. Defer the decision to management and risk the loss of the trading opportunity.**

Answer: D

NEW QUESTION # 625

Which of the following lists the audit activities in the order in which they would generally be completed during a preliminary survey?

- I. Write detailed audit procedures.
- II. Identify client objectives, goals, and standards.
- III. Identify risks and controls intended to prevent associated losses.
- IV. Determine relevant engagement objectives.

- A. III, IV, II, I.
- B. II, IV, I, III.
- **C. II, III, IV, I.**
- D. II, I, IV, III.

Answer: C

Explanation:

Section: Volume A

NEW QUESTION # 626

Which of the following control methods is effective in reducing the risk of purchasing-scheme fraud?

- 1.Periodically reviewing the vendor list for unusual vendors and addresses.
- 2.Segregating duties for amount purchasing, receiving, shipping, and accounting.
- 3.Validating sequential integrity of purchase orders.
- 4.Verifying the validity of invoices with post office box addresses.

- A. 1,2,and 4 only
- B. 1 and 2 only
- **C. 3 and 4 only**
- D. 1,2,3,and 4

Answer: C

NEW QUESTION # 627

Which of the following are generally recognized as essential elements of a corporate social responsibility program?

- **A. Human rights and the environment.**
- B. Organizational governance and financial reporting.
- C. Fair operating practices and government regulation.
- D. Consumer issues and return on investment.

Answer: A

NEW QUESTION # 628

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