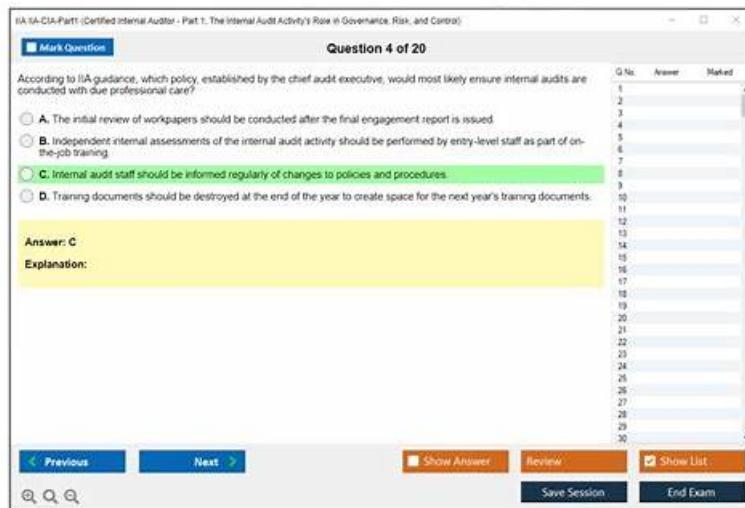


Quiz Reliable IIA-CIA-Part1 - Essentials of Internal Auditing Reliable Test Camp



P.S. Free 2026 IIA IIA-CIA-Part1 dumps are available on Google Drive shared by FreePdfDump: https://drive.google.com/open?id=1C6aTcQSvDzzJX-8mbKvgcr_mp1ULkzt

We all know that the importance of the Essentials of Internal Auditing (IIA-CIA-Part1) certification exam has increased. Many people remain unsuccessful in its IIA-CIA-Part1 exam because of using invalid IIA-CIA-Part1 Practice Test material. If you want to avoid failure and loss of money and time, download actual IIA-CIA-Part1 Questions of FreePdfDump.

IIA-CIA-Part1 Exam covers a wide range of topics related to internal auditing, including governance and risk management, internal control and audit tools, and the role of internal auditors in the organization. IIA-CIA-Part1 Exam consists of 125 multiple-choice questions that need to be completed within 2.5 hours. The passing score for the exam is 600 out of 800.

>> **IIA-CIA-Part1 Reliable Test Camp <<**

Latest IIA IIA-CIA-Part1 Exam Topics & Reliable IIA-CIA-Part1 Exam Pdf

If you want to pass the exam smoothly buying our Essentials of Internal Auditing guide dump is your ideal choice. They can help you learn efficiently, save your time and energy and let you master the useful information. Our passing rate of IIA-CIA-Part1 study tool is very high and you needn't worry that you have spent money and energy on them but you gain nothing. We provide the great service after you purchase our IIA-CIA-Part1 cram training materials and you can contact our customer service at any time during one day. It is a pity if you don't buy our IIA-CIA-Part1 study tool to prepare for the test IIA certification.

IIA-CIA-Part1 (Essentials of Internal Auditing) Certification Exam is a globally recognized certification for professionals who want to validate their knowledge and skills in the field of internal auditing. IIA-CIA-Part1 Exam is designed to test the candidate's understanding of the fundamental principles and concepts of internal auditing and their ability to apply them in the workplace.

IIA Essentials of Internal Auditing Sample Questions (Q474-Q479):

NEW QUESTION # 474

To determine if a new computer system is improving the use of a manufacturer's limited facilities in serving the largest number of customers, an auditor should compare:

- A. The number of orders filled and their cycle times before and after system installation.
- B. The number of reworked orders and their costs before and after system installation.
- C. The number of reworked orders and orders filled before and after system installation.
- D. Inventory and materials handling costs before and after system installation.

Answer: A

NEW QUESTION # 475

A senior manager asks the chief audit executive (CAE) to explain why statistical sampling is the best method to use in conducting an internal audit. Which advantages should the CAE point to in order to justify the internal audit activity's (IAA) use of statistical sampling?

- A. Statistical sampling sets limits on resources used for the IAA, allows for a subjective interpretation of the IAA's sampling results, and supports The Institute of Internal Auditors' requirements for using questionnaires as a sampling tool.
- B. Statistical sampling itself identifies root causes of issues, utilizes a qualitative method for analyzing results, and supports engagement objectives through the use of external benchmarking.
- C. Statistical sampling allows for the selection of a minimum sample size, provides a quantitative expression of the IAA's sampling results, and supports extrapolation.
- D. Statistical sampling allows for evaluation of all organizational data at once, increases the likelihood that risks are immediately identified, and does not require a level of tolerable misstatement or margin of error.

Answer: C

NEW QUESTION # 476

Which of the following scenarios best represents a violation of the IIA Code of Ethics?

- A. A practicing Certified Internal Auditor has not pursued any additional education, training, or professional development opportunities since he achieved certification three years ago.
- B. A chief audit executive is practicing without the Certified Internal Auditor designation.
- C. An internal auditor declines a board request to lead a fraud investigation.
- D. An internal auditor accepts an engagement to audit an IT process she designed several years ago.

Answer: D

NEW QUESTION # 477

A chief audit executive (CAE) identifies that the internal audit activity lacks a necessary skill to perform a management request for a consulting engagement. According to IIA guidance, which of the following is the most appropriate action the CAE should take regarding the request?

- A. Assign the engagement to a more senior internal auditor.
- B. Supervise the assigned internal auditors throughout the engagement.
- C. Allow the internal auditors to acquire the needed skills while performing the engagement.
- D. Decline the engagement request.

Answer: D

Explanation:

When an internal audit activity lacks the necessary skills to perform a requested consulting engagement, the most appropriate action according to IIA guidance is for the Chief Audit Executive (CAE) to decline the engagement request. This decision ensures the integrity and quality of the audit service, adhering to the standard of only undertaking work where the internal audit staff possesses or has the ability to obtain the necessary knowledge and skills.

The Institute of Internal Auditors (IIA) - International Standards for the Professional Practice of Internal Auditing.

NEW QUESTION # 478

Which of the following best demonstrates the board of directors' governance over internal control?

- A. The majority of board members are experienced and qualified members of the organization's executive management team.
- B. The board is responsible for succession planning for the CEO and other key members of the executive management team.
- C. The board bears direct responsibility for developing and implementing the internal control system.
- D. The board may be assisted by an audit committee, chaired by the chief audit executive.

Answer: B

Explanation:

This option best demonstrates the board of directors' governance over internal control by illustrating their role in ensuring the continuity and integrity of leadership, which is a crucial aspect of the internal control environment. Succession planning, especially for top leadership positions, is a critical governance role that impacts the organization's strategy and risk management practices. References: Institute of Internal Auditors (IIA) - Guidelines on Governance Roles of Boards

NEW QUESTION # 479

• • • •

Latest IIA-CIA-Part1 Exam Topics: <https://www.freepdfdump.top/IIA-CIA-Part1-valid-torrent.html>

DOWNLOAD the newest FreePdfDump IIA-CIA-Part1 PDF dumps from Cloud Storage for free: https://drive.google.com/open?id=1C6aTcQSvDzzfX-8mbKvger_mp1ULkzt