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IIA IIA-CIA-Part1 (Essentials of Internal Auditing) Exam is a certification exam designed for individuals who are interested in pursuing a career in internal auditing or are already working in the field. IIA-CIA-Part1 exam is created and administered by the Institute of Internal Auditors (IIA), a global professional association dedicated to providing education, certification, and guidance for internal auditors.

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.

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### **IIA Essentials of Internal Auditing Sample Questions (Q485-Q490):**

#### **NEW QUESTION # 485**

According to IIA guidance, which of the following external groups is most likely to represent a liability risk, based on activities associated with the organization's corporate social responsibility program?

- **A. Activists.**
- B. Consumers.
- C. Investors.
- D. Suppliers.

**Answer: A**

#### **NEW QUESTION # 486**

During a complex financial compliance engagement, a senior internal auditor determines that current audit procedures are not sufficient for adequate testing. She consults with a colleague and learns that a spreadsheet application contains a helpful tool. She proceeds to use the tool to properly complete the evaluation. Which of the following best describes the core competency displayed by the senior auditor?

- A. Business acumen
- B. Critical thinking
- C. Persuasion and collaboration
- **D. Communication**

**Answer: D**

#### **NEW QUESTION # 487**

During a payroll audit, the internal auditor discovered that several individuals who have the same position classification as he are earning a significantly higher salary. The auditor noted the names and amounts of each, and he planned to prepare a request to the chief audit executive for a salary increase based on this information. Which of the following IIA Code of Ethics principles was violated in this scenario?

- A. Competency.
- **B. Confidentiality**
- C. Objectivity,
- D. Integrity.

**Answer: B**

#### **NEW QUESTION # 488**

What is the primary purpose of a risk management program?

- A. Reduce all risks regardless of costs.
- **B. Reduce risk to a tolerable level.**
- C. Identify every significant risk to avoid it.
- D. Transfer all risks to external third parties.

**Answer: B**

### NEW QUESTION # 489

An internal auditor is assigned to conduct an audit of security for a local area network (LAN) in the finance department of the organization. Investment decisions, including the use of hedging strategies and financial derivatives, use data and financial models which run on the LAN. The LAN is also used to download data from the mainframe to assist in decisions.

Which of the following should be considered outside the scope of this security audit engagement?

- A. Interviews with users to determine their assessment of the level of security in the system and the vulnerability of the system to compromise.
- B. The ability of the LAN application to identify data items at the field or record level and implement user access security at that level.
- C. The level of security of other LANs in the company which also utilize sensitive data.
- D. Investigation of the physical security over access to the components of the LAN.

**Answer: C**

### NEW QUESTION # 490

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