

Hot IIA IIA-CIA-Part1 Questions | IIA-CIA-Part1 Actual Exam



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IIA IIA-CIA-Part1 Exam Overview:

Certification Vendor:	The Institute of Internal Auditors (IIA)
Exam Name:	CIA Part 1: Essentials of Internal Auditing
Exam Number:	IIA-CIA-Part1
Available Languages:	English, Additional localized languages depending on test center availability
Exam Duration:	150 minutes
Exam Format:	Computer-based test, Multiple-choice questions
Related Certifications:	Certified Internal Auditor (CIA)
Real Exam Qty:	125 multiple-choice questions
Exam Price:	Varies by country and IIA membership status (typically paid per part; check official IIA pricing)
Certificate Validity Period:	Program must be completed within 3 years of registration; certification requires ongoing CPE after certification
Passing Score:	Scaled score 600 out of 750
Recommended Training:	IIA CIA Learning System IIA Official CIA Review Courses
Exam Registration:	IIA Exam Scheduling (Pearson VUE) IIA CIA Certification Overview and Registration
Sample Questions:	IIA IIA-CIA-Part1 Sample Questions
Exam Way:	Computer-based exam delivered at authorized test centers or online proctored options (availability varies by region)
Pre Condition:	No formal prerequisite required, but basic understanding of accounting, auditing, and business processes is recommended.
Official Syllabus URL:	https://www.theiia.org/en/certifications/cia/

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IIA-CIA-Part1 Actual Exam - IIA-CIA-Part1 Exam Objectives

To make sure your situation of passing the certificate efficiently, our IIA-CIA-Part1 practice materials are compiled by first-rank experts. So the proficiency of our team is unquestionable. They help you review and stay on track without wasting your precious time on useless things. They handpicked what the IIA-CIA-Part1 Study Guide usually tested in exam recent years and devoted their knowledge accumulated into these IIA-CIA-Part1 actual tests. We are on the same team, and it is our common wish to help your realize it. So good luck!

To be eligible for the IIA-CIA-Part1 (Essentials of Internal Auditing) Exam, candidates are required to have a bachelor's degree from an accredited institution or an equivalent combination of education and experience. Candidates must also have a minimum of two years of internal auditing experience or its equivalent. IIA-CIA-Part1 exam consists of 125 multiple-choice questions and has a duration of two and a half hours.

IIA-CIA-Part1 Certification Exam covers a wide range of topics related to internal auditing, including governance and risk management, fraud and forensic auditing, and internal control and audit tools. It is a computer-based exam consisting of 125 multiple-choice questions that must be completed within two and a half hours. IIA-CIA-Part1 Exam is scored on a scale of 250-750, with a passing score of 600. Candidates have the option to take the exam at a testing center or remotely from their own computer.

IIA Internal Audit Fundamentals Sample Questions (Q28-Q33):

NEW QUESTION # 28

Which of the following elements is important for an internal auditor to consider when performing a privacy risk assessment of an organization?

- I. Areas where personal information is collected, used, stored, and disseminated.
- II. Inherent risk.
- III. Privacy practices of competitors.
- IV. Third-party recipients of information.

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

Answer: A

NEW QUESTION # 29

Which source of audit evidence would provide the least value in flowcharting an organization's purchasing process?

- A. A review of the purchasing policies and procedures manual.
- B. A walk-through of the process with a member of the purchasing staff.
- C. A review of a sample of purchase orders which were completed during the last month.
- D. An interview with the purchasing supervisor.

Answer: C

Explanation:

Section: Volume A

NEW QUESTION # 30

Which of the following definitions best describes enterprise risk management?

- A. Enterprise risk management is broader than internal control and focuses on risk identification and mangement, and assurance that business objectives will be met.
- B. Enterprise risk mangement is broader than governance and internal control, and focuses on activities designed to ensure that risks are contained at a level acceptable to the enterprise.
- C. Enterprise risk management is narrower than internal control and focuses on managing the risk of loss resulting from external events.
- D. Enterprise risk managment is narrower than internal control and focuses on risk mitigation strategies across the enterprise.

Answer: A

NEW QUESTION # 31

In which of the following scenarios would the chief audit executive (CAE) be required to decline the assignment?

- A. There is no expertise within the internal audit team for detecting and investigating fraud.
- B. There is no expertise within the internal audit team for auditing an IT engagement.
- C. The CAE would need to procure external services to deliver the internal audit assurance program.
- **D. There is no available expertise on the internal audit team to perform a consulting engagement**

Answer: D

Explanation:

The chief audit executive (CAE) would be required to decline a consulting engagement if there is no available expertise on the internal audit team to perform it. According to IIA standards, internal auditors must possess the knowledge, skills, and other competencies needed to perform their responsibilities. Accepting an assignment without the requisite expertise could impair the effectiveness and credibility of the audit function.

References: IIA Standards for the Professional Practice of Internal Auditing

NEW QUESTION # 32

Which of the following controls is not appropriate for sales in a manufacturing organization?

- A. Goods shipped are matched with valid customer orders.
- B. Customers' orders are recorded promptly.
- **C. Sales department approval is required for credit sales transactions.**
- D. Goods returned are inspected for damage by the receiving department for proper disposition.

Answer: C

NEW QUESTION # 33

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