

IIA-CIA-Part1 PDF Questions & IIA-CIA-Part1 Reliable Exam Pass4sure



For More Information – Visit link below:

<https://www.examsempire.com/>

Product Version

1. Up to Date products, reliable and verified.
2. Questions and Answers in PDF Format.



<https://examsempire.com/>

Visit us at: <https://www.examsempire.com/ii-a-cia-part1>

P.S. Free & New IIA-CIA-Part1 dumps are available on Google Drive shared by Practice Torrent: https://drive.google.com/open?id=1D1mRoy_G8d6IurGSkBW5t-G8AX_wjsuQ

So we can say that the IIA-CIA-Part1 practice questions are the top-notch Essentials of Internal Auditing (IIA-CIA-Part1) dumps that will provide you with everything that you must need for instant IIA IIA-CIA-Part1 exam preparation. Take the right decision regarding your quick Essentials of Internal Auditing (IIA-CIA-Part1) exam questions preparation and download the real, valid, and updated IIA-CIA-Part1 exam dumps and start this journey.

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 PDF Questions <<**

High-praised IIA-CIA-Part1 Training Guide: Essentials of Internal Auditing Carries You Outstanding Exam Braindumps - Practice Torrent

If a person fails despite proper Essentials of Internal Auditing IIA-CIA-Part1 test preparation and using IIA-CIA-Part1 practice exam material, Practice Torrent provides a money-back guarantee. If a person fails despite proper Essentials of Internal Auditing IIA-CIA-Part1 test preparation and using IIA-CIA-Part1 practice exam material, Practice Torrent provides a money-back guarantee. Practice Torrent offers three months of free updates if the Essentials of Internal Auditing exam content changes after the purchase of Essentials of Internal Auditing valid dumps. Practice Torrent wants to save your time and money, so the authentic and

accurate Essentials of Internal Auditing IIA-CIA-Part1 Exam Questions help candidates to pass their IIA-CIA-Part1 certification test on their very first attempt.

IIA-CIA-Part1 exam is a computer-based exam that consists of 125 multiple-choice questions. IIA-CIA-Part1 Exam is designed to be completed within 2.5 hours. The passing score for the exam is 600 out of 800. Individuals who pass the exam are awarded the Certified Internal Auditor (CIA) designation.

IIA Essentials of Internal Auditing Sample Questions (Q511-Q516):

NEW QUESTION # 511

Which of the following best describes the risk created when a manager bypasses organizational policies and procedures in order to meet an organization's objective?

- A. Knowledge/skills risk
- B. Accountability/reward risk.
- **C. Monitoring failure risk.**
- D. Communication failure risk.

Answer: C

Explanation:

The risk created when a manager bypasses organizational policies and procedures to meet an organization's objective is best described as monitoring failure risk. This type of risk arises when there is insufficient oversight or ineffective controls that fail to detect or prevent departures from prescribed procedures, which could lead to non-compliance, inefficiencies, or other adverse outcomes. References: IIA guidance on risk categories and management control frameworks.

NEW QUESTION # 512

A chief audit executive (CAE) is selecting an internal audit team to perform an audit engagement that requires a high level of knowledge in the areas of finance, investment portfolio management, and taxation. If neither the CAE nor the existing internal audit staff possess the required knowledge, which of the following actions should the CAE take?

- A. Select the most experienced auditors in the department to perform the engagement.
- B. Ask the audit committee to decide the course of action.
- C. Postpone the audit until the CAE hires internal audit staff with the required knowledge.
- **D. Hire consultants who possess the required knowledge to perform the engagement.**

Answer: D

NEW QUESTION # 513

An internal auditor is conducting an engagement in the accounts payable department, which includes expressing an opinion at the micro level. According to IIA guidance, which of the following statements is true regarding micro-level opinions?

1. They are most effective when using a combination of current and prior engagement findings to draw conclusions.
2. They typically are based on defined procedures such as those found in an accounts payable reconciliation process.
3. They are discrete and not normally shared with senior management or the board.
4. They can rely on evidence taken from the work of other assurance activities across the organization.

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

Answer: B

NEW QUESTION # 514

An internal audit of warehouse inventory revealed no material deficiencies. However, management later discovered fraud, which occurred during the period that was audited, and determined that a major control deficiency allowed the fraud to occur. Given management's discovery, which of the following statements is valid?

- A. The internal auditors are not responsible for considering fraud risk, which is a management responsibility.
- B. The internal auditors violated the standard for due professional care because they did not detect the fraud, even though it occurred during the period that was reviewed.
- C. The internal auditors could not have detected the fraud due to collusion among employees in the inventory unit.
- D. The internal auditors should have had sufficient knowledge of fraud to identify red flags indicating possible fraud.

Answer: B

NEW QUESTION # 515

Which of the following best describes how the increased use of computerization may impact an auditor's assessment of the risk of fraud?

- A. Overrides of key controls may require less collaboration.
- B. Computer controls are generally less effective than human review.
- C. Audit trails are less effective.
- D. Access to assets may be available to information systems personnel as well as to computer users.

Answer: D

NEW QUESTION # 516

• • • • •

IIA-CIA-Part1 Reliable Exam Pass4sure: <https://www.practicetorrent.com/IIA-CIA-Part1-practice-exam-torrent.html>

What's more, part of that Practice Torrent IIA-CIA-Part1 dumps now are free: https://drive.google.com/open?id=1D1mRoy_G8d6IurGSkBW5t-G8AX_wjsuQ