

# IIA-CIA-Part1 Dumps Collection - IIA-CIA-Part1 Practice Exam Fee



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To be eligible for the IIA-CIA-Part1 Exam, candidates must have a minimum of two years of work experience in internal auditing or a related field. IIA-CIA-Part1 exam consists of 125 multiple-choice questions and must be completed within two and a half hours. It covers six domains, including governance and risk management, organizational structure and business processes, communication, management and leadership principles, IT and business continuity, and financial management. Upon passing the Essentials of Internal Auditing exam, candidates will be well-prepared to advance their careers in internal auditing and take on more challenging roles within their organizations.

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## IIA-CIA-Part1 Practice Exam Fee, IIA-CIA-Part1 Cert

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## IIA Essentials of Internal Auditing Sample Questions (Q227-Q232):

### NEW QUESTION # 227

According to the International Professional Practices Framework, which of the following is the appropriate division of responsibilities for the coordination of internal and external audit efforts?

- I. Oversight of Work Coordination of Activities Chief audit executive Senior management
- II. Board Chief audit executive
- III. Chief financial officer Chief audit executive
- IV. Board Chief financial officer

- A. IV.
- B. I

- C. II.
- D. III.

**Answer: C**

#### **NEW QUESTION # 228**

Senior management purchased surveillance cameras and installed them over a door that provides entry to an area where according to a recent internal audit report, hazardous materials exist and there is a high risk of explosion Which type of control was implemented in this situation?

- A. A directive control
- B. A detective control
- C. A preventive control
- D. A corrective control

**Answer: B**

#### **NEW QUESTION # 229**

Which of the following activities should the chief audit executive perform to ensure compliance with an organization's code of conduct?

- A. Implement a system of procedures to inform all employees of the code.
- B. Lead the committee responsible for the oversight of the code.
- C. Review and adjudicate all violations of the code of conduct.
- D. Act as an advisor to the committee responsible for reviewing violations of the code.

**Answer: D**

#### **NEW QUESTION # 230**

The primary objective of risk-based auditing is to assess the:

- A. Adequacy of controls.
- B. Economy of controls.
- C. Efficiency of controls.
- D. Compliance with controls.

**Answer: A**

#### **NEW QUESTION # 231**

Which of the following best demonstrates conformance with the Standards relating to continuing professional development of internal auditors?

- A. Regulatory approval from an accrediting agency.
- B. Self-assessments against a competency framework.
- C. A review by external auditors on an annual basis
- D. Approval and signoff from the board of directors.

**Answer: B**

Explanation:

Conformance with the Standards relating to continuing professional development of internal auditors is best demonstrated by self-assessments against a competency framework. Such self-assessments allow internal auditors to evaluate their skills and knowledge against defined criteria to identify areas for improvement and ensure ongoing professional development. This approach is directly aligned with the IIA's Standards, which emphasize the importance of continuous improvement and competency in internal audit practices. References:

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

## NEW QUESTION # 232

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