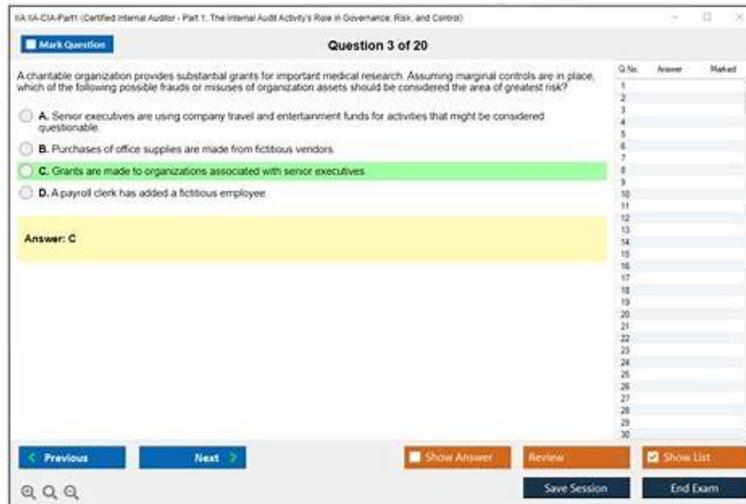


# New IIA IIA-CIA-Part1 Test Questions, IIA-CIA-Part1 Reliable Dumps



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## IIA Essentials of Internal Auditing Sample Questions (Q344-Q349):

### NEW QUESTION # 344

The internal auditor obtained large volumes of transaction history data for accounts on which he suspected that some fraudulent transactions occurred. Which of the following actions best demonstrates due professional care by the internal auditor?

- A. The internal auditor carefully scrutinized the data by manually reviewing each transaction to ensure that all irregularities were identified.
- B. The internal auditor started the data analysis process by selecting a random sample of transactions on which to perform further tests.
- C. The internal auditor employed the use of data analytics tools to sort, analyze, and detect anomalies in the data
- D. The internal auditor requested that the branch supervisor assist in identifying fraudulent transactions, as he was most familiar with the accounts being audited.

**Answer: C**

Explanation:

Employing the use of data analytics tools to sort, analyze, and detect anomalies in the data best demonstrates due professional care by the internal auditor. This approach allows for efficient and effective review of large volumes of data, enabling the auditor to identify patterns and irregularities that may indicate fraudulent transactions, while also adhering to the principles of competence and due care outlined in the IIA's standards.

IIA Standards for the Professional Practice of Internal Auditing

#### **NEW QUESTION # 345**

Which of the following is a valid statement about the use of visual observations during an audit engagement?

- Visual observations can be used to detect ineffective controls, idle resources, and safety hazards. - Visual observations can be used during both preliminary survey and fieldwork stages of the audit engagement. - Visual observations can provide unsubstantiated facts to management if the internal auditor believes the information is useful.  
- Visual observations can assist an auditor in determining if a material observation should be communicated through informal means to the organization's senior management.

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

**Answer: C**

#### **NEW QUESTION # 346**

Which of the following situations best describes an internal auditor who may have violated the IIA Code of Ethics principle of confidentiality?

- A. The auditor was assigned to analyze the organization's incentive program and spent long hours reviewing other employees' bonuses,
- **B. The auditor asked the audit client to copy requested files to her personal unencrypted memory stick because it was faster and more convenient.**
- C. The auditor intentionally omitted from his resume that he was fired from his previous job for fraud allegations,
- D. The auditor decided not to notify her supervisor that her brother-in-law was responsible for the project the auditor was expected to evaluate.

**Answer: B**

Explanation:

According to the IIA Code of Ethics, the principle of confidentiality emphasizes that internal auditors must refrain from disclosing confidential information acquired in the course of their duties unless legally obligated to do so. Using a personal unencrypted memory stick for transferring audit files not only risks the security of the information but also contravenes the confidentiality principles by potentially exposing sensitive data to unauthorized access.

IIA Code of Ethics, Principle of Confidentiality

#### **NEW QUESTION # 347**

What is expected of internal auditors in regards to due professional care?

- A. Auditors perform assurance services effectively to identify all risks
- B. Auditors perform assurance services to guarantee all significant risks will be addressed
- **C. Auditors perform assurance services needed to achieve the engagement's objectives**
- D. Auditors perform assurance services without regard to cost

**Answer: C**

#### **NEW QUESTION # 348**



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