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IIA-CIA-Part1 certification exam covers the fundamental principles of internal auditing. It includes topics such as risk management, governance, internal control, and fraud risk. IIA-CIA-Part1 Exam also focuses on the International Professional Practices Framework (IPPF), which is a comprehensive guide for internal auditors. The IPPF covers the mandatory guidance, recommended guidance, and supplements to the guidance.

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spend a few hours daily for two week and you can surely get the best insight of the syllabus and command over it. The IIA-CIA-Part1 Questions and answers in the guide are meant to deliver you simplified and the most up to date information in as fewer words as possible.

IIA-CIA-Part1 is a certification exam designed for professionals who aspire to become internal auditors. IIA-CIA-Part1 exam is conducted by the Institute of Internal Auditors (IIA) and is a part of the Certified Internal Auditor (CIA) program. The IIA-CIA-Part1 certification exam is also known as the Essentials of Internal Auditing exam. It is the first step towards becoming a certified internal auditor.

IIA-CIA-Part1 certification exam is a computer-based exam that comprises of 125 multiple-choice questions. IIA-CIA-Part1 Exam is designed to be completed within 2.5 hours, and candidates are required to score at least 600 out of 800 to pass the exam. IIA-CIA-Part1 exam is conducted in English, and candidates can take the exam at any Pearson VUE test center located across the globe. The IIA-CIA-Part1 certification exam is an excellent opportunity for individuals who want to enhance their knowledge and skills in internal auditing and advance their careers in this field.

IIA Essentials of Internal Auditing Sample Questions (Q104-Q109):

NEW QUESTION # 104
Which of the following is the most effective strategy to manage the risk of foreign exchange losses due to sales to foreign customers?

- A. Hire a risk consultant.
- B. Insist that customers only pay in a stable currency.
- C. Implement a hedging strategy.
- D. Maintain a large foreign currency balance.

Answer: C

Explanation:
Section: Volume E

NEW QUESTION # 105
Which of the following is an indicator that the organization s risk management process is effective?

- A. The organization s risk management practices are assessed as mature.
- B. The organization s risk appetite mission, and objectives are dearly outlined.
- C. The organization has adopted risk management frameworks and global models.
- D. The organization s significant risks are identified and adequately assessed

Answer: D

Explanation:
An effective risk management process is indicated by the organization's ability to identify and adequately assess significant risks. This involves understanding the full range of potential risks the organization faces and evaluating their magnitude and likelihood in a way that aligns with the organization's risk appetite and capacity. This ability ensures that strategic decisions are informed and that risks are managed proactively.
References: COSO Framework on Enterprise Risk Management, which outlines the importance of identifying and assessing risks in relation to an organization's objectives.

NEW QUESTION # 106
Which of the following is not an appropriate role for internal auditors after a disaster occurs?

- A. Correct deficiencies of the entity's business continuity plan.
- B. Recommend future improvements to the entity's business continuity plan.
- C. Assist in the identification of lessons learned from the disaster and the recovery operations.
- D. Monitor the effectiveness of the recovery and control of operations.

Answer: A

NEW QUESTION # 107

Which of the following is true about corporate social responsibility (CSR)?

- A. The Global Reporting Initiative provides standards on required disclosures of CSR.
- B. CSR activities are overseen and managed by operational management.
- C. Social and environmental considerations are required parts of an organization's decision making.
- D. Internal auditors can provide assurance on reported sustainability results.

Answer: C

NEW QUESTION # 108

In a small company with a small budget, the board and senior management asked the chief audit executive (CAE) to develop specific controls prompted by a new regulatory requirement affecting a specific process. The CAE was also directed to report functionally to senior management. An audit engagement on this process was already set in the internal audit plan. Which of the following represents an impairment to the internal audit activity's independence?

- A. The small budget.
- B. The development of controls by the CAE.
- C. The audit engagement regarding this process.
- D. The functional reporting of the CAE to senior management.

Answer: D

NEW QUESTION # 109

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