

IIA-CIA-Part1 Test Guide Online | IIA-CIA-Part1 Test Cram Review



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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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The Essentials of Internal Auditing certification is offered by the Institute of Internal Auditors (IIA), which is the leading international professional association for internal auditors. The IIA is dedicated to providing certification, education, research, and guidance to internal auditors and other professionals involved in internal control and governance.

IIA Essentials of Internal Auditing Sample Questions (Q94-Q99):

NEW QUESTION # 94

As a matter of policy, the chief audit executive routinely rotates internal audit staff assignments and periodically interviews the staff to discuss the potential for conflicts of interest. These actions help fulfill which of the following internal audit mandates?

- A. Organizational independence.

- B. Due professional care.
- **C. Professional objectivity.**
- D. Individual proficiency.

Answer: C

NEW QUESTION # 95

Risk assessments are valuable to the internal audit activity's planning process because they assist in:

- A. Educating management on the importance of keeping the internal audit activity informed of organizational changes.
- B. Identifying risks that management and the internal auditors have overlooked.
- C. Eliminating all areas with low risk from the audit plan.
- **D. Identifying the audit universe or auditable activities that need to be reviewed.**

Answer: D

Explanation:

Section: Volume B

Explanation

NEW QUESTION # 96

Which of the following is a greater consideration for internal auditors when they are performing a consulting engagement than when they are performing an assurance engagement'?

- A. The extent of work needed to achieve the engagement's objective
- B. The relative complexity of the engagement
- **C. The needs and expectations of the engagement client**
- D. The cost of the engagement relative to its benefits

Answer: C

NEW QUESTION # 97

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. III.
- B. I
- **C. II.**
- D. IV.

Answer: C

NEW QUESTION # 98

An internal auditor prepared a workpaper that consisted of a list of employee names and identification numbers as well as the following statement:

"A statistical sample of 40 employee personnel files was selected to verify that they contain all documents required by company policy 501 (copy attached). No exceptions were noted." The auditor did not place any audit verification symbols on this workpaper.

Which of the following changes would most improve the auditor's workpaper?

- A. Listing of the actual documents examined for each employee.

- B. Justification for the sample size.
- C. Use of audit verification symbols to show that each file was examined.
- D. Removal of the employee names to protect their confidentiality.

Answer: B

NEW QUESTION # 99

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