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IIA-CIA-Part1 (Essentials of Internal Auditing) certification exam is an important step for anyone interested in a career in internal auditing. It tests a candidate's understanding of the fundamental principles and practices of internal auditing and is widely recognized as a mark of excellence in the field. Passing the exam and earning the CIA designation can help professionals advance their careers and achieve greater success in the field of internal auditing.

IIA-CIA-Part1 exam is an entry-level exam that tests an individual's knowledge of internal auditing basics. IIA-CIA-Part1 Exam covers various topics, including governance and risk management, internal control and audit tools, and techniques. IIA-CIA-Part1 exam comprises 125 multiple-choice questions, and candidates have two and a half hours to complete it. The IIA-CIA-Part1 exam is a computer-based exam, and candidates can take it at any Pearson VUE testing center. Upon passing the IIA-CIA-Part1 exam, candidates are one step closer to obtaining their CIA certification, which can help them advance their careers in the field of internal auditing.

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IIA Essentials of Internal Auditing Sample Questions (Q586-Q591):

NEW QUESTION # 586

Which of the following is not an objective of internal control?

- A. Efficiency.
- B. Compliance.
- C. Validation.
- D. Accuracy.

Answer: C

NEW QUESTION # 587

Which of the following enhances the independence of the internal audit activity?

- A. The audit committee approves the CAE's annual salary increase.
- B. The CAE administratively reports to the board.
- C. The chief executive officer approves the internal audit charter.
- D. The chief audit executive (CAE) approves the annual internal audit plan.

Answer: A

NEW QUESTION # 588

In an audit engagement, a group of internal auditors used an integrated test facility to test payroll processing. The auditors identified the key controls and processing steps in the computer software, and then developed test data. Over the course of 24 months, they submitted test transactions on a regular basis but did not find any differences between payroll processing and integrated test facility results. Based on the data, what can the auditors conclude?

- A. Payments to employees during the 24-month period were all correct.
- B. The computer application and its control procedures correctly processed payroll over the 24-month period.
- C. Employees are properly submitting their hours to payroll.
- D. The computer software is flawed.

Answer: B

NEW QUESTION # 589

An internal auditor wants to use ratio analysis to examine efficiencies in an organization's accounting department. Which of the following statements identifies a weakness of ratio analysis that should be considered by the auditor?

- A. It utilizes financial information that may not have been checked for validity and reliability.
- B. Computer software is required in order to draw conclusions from the data.
- C. It requires a substantial investment of money.
- D. It is only helpful for making comparisons across industries.

Answer: A

NEW QUESTION # 590

According to NA guidance, which of the following is true regarding typical fraud schemes?

1. A diversion occurs when an employee has an undisclosed personal economic interest in a transaction that adversely affects the organization.
2. Tax evasion is intentional reporting of false or misleading information on a tax return by an organization to reduce taxes owed.
3. Skimming involves stealing cash or assets from the organization and is normally concealed by adjusting the organization's records.
4. Disbursement fraud occurs when a person causes the organization to issue a payment for fictitious goods or services.

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

Answer: B

NEW QUESTION # 591

Holding a certification in a certain field definitely shows that one have a good command of the IIA-CIA-Part1 knowledge and professional skills in the related field. However, the majority of the candidates for the IIA-CIA-Part1 exam are those who do not have enough spare time. But our company can provide the anecdote for you--our IIA-CIA-Part1 Study Materials. Under the guidance of our IIA-CIA-Part1 exam practice, you can definitely pass the exam as well as getting the related certification with the minimum time and efforts. Our IIA-CIA-Part1 exam questions will never let you down.

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