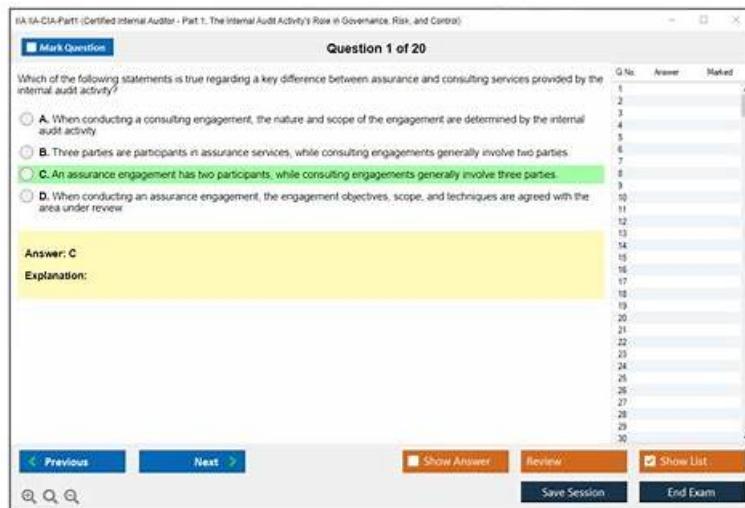


# Pass Guaranteed 2026 High-quality IIA-CIA-Part1: Essentials of Internal Auditing Exam Torrent



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To be eligible for the IIA-CIA-Part1 (Essentials of Internal Auditing) Exam, candidates are required to have a bachelor's degree from an accredited institution or an equivalent combination of education and experience. Candidates must also have a minimum of two years of internal auditing experience or its equivalent. IIA-CIA-Part1 exam consists of 125 multiple-choice questions and has a duration of two and a half hours.

IIA-CIA-Part1 (Essentials of Internal Auditing) Certification Exam is an important certification for individuals who are interested in pursuing a career in internal auditing. It is the first part of a three-part certification program that prepares candidates to become Certified Internal Auditors (CIA). Passing the exam demonstrates a candidate's knowledge and commitment to the profession of internal auditing, and is a requirement for many internal auditing positions in both the public and private sectors.

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## IIA IIA-CIA-Part1 Test Torrent - Latest IIA-CIA-Part1 Exam Cost

If you're looking to advance your career, passing the IIA IIA-CIA-Part1 Certification Exam is crucial. As with any certification exam, success requires time and effort. While there are many online study materials available, not all of them are accurate or reliable. Many professionals struggle with managing their time and studying effectively, making it difficult to pass the Essentials of Internal Auditing (IIA-CIA-Part1) Exam.

IIA-CIA-Part1 certification exam covers a wide range of topics related to internal auditing, including the role of internal auditors, risk management, governance, and internal control systems. It requires candidates to demonstrate their ability to identify and assess risks, evaluate internal controls, and communicate effectively with stakeholders.

## IIA Essentials of Internal Auditing Sample Questions (Q520-Q525):

### NEW QUESTION # 520

A multinational organization has asked the internal audit activity to assist in setting up the organization's risk management system. The

chief audit executive (CAE) agrees to take on the engagement as a consultant. Which of the following tasks is appropriate for the CAE to undertake?

- A. Coordinate and facilitate risk workshops for management to attend.
- B. Determine the number of significant risks for management to report to the board.
- C. Establish the degree of risk appetite for management to accept.
- D. Set risk indicators and mitigation plans for management to implement.

**Answer: B**

#### **NEW QUESTION # 521**

Upon completion of an external quality assessment, which of the following would the chief audit executive be required to report to the board?

- A. The timetable and schedule of the next external assessment
- B. The competency and independence of the external assessment team
- C. The total time spent to accomplish the external assessment
- D. The detailed evaluation results of the external assessment

**Answer: D**

Explanation:

Upon completion of an external quality assessment, the chief audit executive is required to report the detailed evaluation results of the external assessment to the board. This disclosure is crucial as it provides the board with insights into the effectiveness and efficiency of the internal audit function, highlighting areas of strength and opportunities for improvement. It facilitates informed decision-making regarding the internal audit activity's practices and processes.

IIA Standard 1320 - Reporting on the Quality Assurance and Improvement Program

#### **NEW QUESTION # 522**

Which of the following best describes the assessment of risks?

- A. Assess the actions necessary to reduce the likelihood and/or impact of risk to tolerable levels.
- B. Assess the likelihood and/or impact of risk on the achievement of organizational objectives.
- C. Assess alternative strategies to reduce or eliminate major risks.
- D. Assess the amount of risk an organization can accept while pursuing its objectives.

**Answer: B**

#### **NEW QUESTION # 523**

Which of the following describes the most appropriate match between a potential temporary guest auditor candidate and an upcoming audit assignment?

- A. A purchasing manager with two years of prior audit experience in public practice to lead a contracts management audit.
- B. A communications officer who worked in the marketing department during the last six months to conduct a customer loyalty program audit.
- C. An accounting manager who discovered and reported fraud committed by a payables clerk to conduct a performance audit or accounts payable.
- D. A manager of social responsibility who has a nursing background to participate in a health and safety audit for the corporate office and plant facilities.

**Answer: D**

#### **NEW QUESTION # 524**

An internal auditor pays to participate in the company's annual golf tournament, which is held outside of normal business hours.

The auditor wins the putting contest and is awarded an all-expense-paid weekend vacation.

According to the IIA Code of Ethics regarding objectivity, the auditor's best course of action would be to:

- A. Accept the prize because the auditor received no special treatment.
- B. Refuse the prize because the amount is significant.
- C. Accept the prize because the event was held outside of normal business hours.
- D. Refuse the prize because it represents an impairment to objectivity.

**Answer: A**

## NEW QUESTION # 525

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