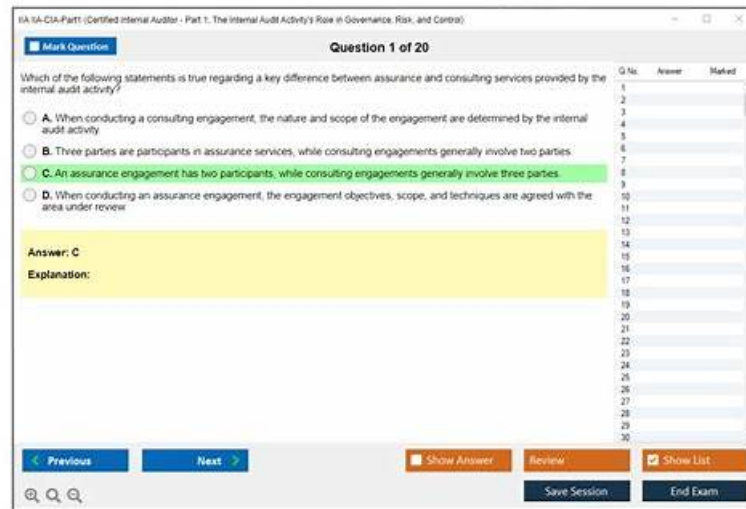# IIA-CIA-Part1 Real Braindumps & IIA Simulated IIA-CIA-Part1 Test: Essentials of Internal Auditing Pass Certify

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IIA Essentials of Internal Auditing Sample Questions (Q163-Q168):

NEW QUESTION # 163
If an engagement client's operating standards are vague and thus subject to interpretation, the auditor should:

- A. Omit any comments on standards and the client's performance in relationship to those standards, because such an analysis would be meaningless.
- B. Determine best practices in the area and use them as the standard.
- C. Interpret the standards in their strictest sense because standards are otherwise only minimum measures of acceptance.
- D. Seek agreement with the client as to the standards to be used to measure operating performance.

Answer: D

NEW QUESTION # 164
Which of the following is a primary benefit of implementing a governance risk management and compliance framework within an organization?

- A. Automated risk management strategy tools
- B. Fewer internal audits
- C. Reduced assurance costs
- D. More effective interviews

Answer: C

Explanation:
Implementing a governance, risk management, and compliance (GRC) framework within an organization primarily benefits by reducing assurance costs. This occurs as GRC frameworks streamline processes, enhance the alignment of objectives, improve risk management efficiency, and reduce the duplication of efforts in managing risks and compliance. This optimization leads to more effective use of resources, which can significantly lower the costs associated with assurance activities.
Institute of Internal Auditors (IIA) - International Professional Practices Framework (IPPF)

NEW QUESTION # 165
Which of the following factors have the greatest influence on the independence of the internal audit activity?

- A. Employee incentives and self review of the internal audit activity.
- B. Quality assessments and cultural biases of the internal audit activity.
- C. Organizational positioning and scope control of the internal audit activity.
- D. Rotational assignments and familiarity of the internal audit activity.

Answer: C

NEW QUESTION # 166
Due to the increased operational responsibility of the CEO the chief audit executive (CAE) of an organization currently reports to the chief financial officer (CFO) What is the likely impact of such a situation?

- A. The CFO could provide expert advice when auditing areas under his purview
- B. The expertise of finance staff can be called upon during an audit of finance-related areas
- C. There may be limitation in the scope of engagements that can be undertaken
- D. The internal audit activity is adequately positioned when the CAE reports to a member of executive management

Answer: C

Explanation:
When the Chief Audit Executive (CAE) reports to the Chief Financial Officer (CFO), there is a potential risk of impairing the independence and objectivity of the internal audit function. This reporting relationship might limit the scope of audit engagements, especially in areas that could affect the CFO, such as financial reporting or other areas directly under the CFO's control. The CAE should ideally report functionally to the board or audit committee to maintain independence, as suggested by The IIA standards.References:
* IIA Standard 1110: "Organizational Independence"

NEW QUESTION # 167
What is the primary reason a chief audit executive should dedicate time and resources to support continuing professional development of internal audit staff?

- A. To ensure that top risks are mitigated to an acceptance level.
- B. To ensure that internal audit staff acquired continuing professional education credits timely.

- C. To ensure that internal audit staff have the competency to address high-priority risks.
- D. To ensure that internal audit staff maintains high overall job satisfaction.

Answer: C

Explanation:
The primary reason a chief audit executive should dedicate time and resources to the continuing professional development of internal audit staff is to ensure they have the competency to address high-priority risks.
Continuous professional development ensures that audit staff are equipped with up-to-date knowledge and skills necessary to effectively audit complex and evolving risk environments, thereby contributing directly to the effectiveness and reliability of the internal audit function.
IIA standards on continuing professional development and staff competencies.

NEW QUESTION # 168

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