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Are you racking your brains for a method how to pass IIA IIA-CIA-Part1 exam? IIA IIA-CIA-Part1 certification test is one of the valuable certification in modern IT certification. Within the last few decades, IT got a lot of publicity and it has been a necessary and desirable part of modern life. IIA certification has been well recognized by international community. So, most IT people want to improve their knowledge and their skills by IIA certification exam. IIA-CIA-Part1 test is one of the most important exams and the certificate will bring you benefits.

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To take the IIA-CIA-Part1 Exam, candidates must have a minimum of two years of experience in internal auditing or a related field. IIA-CIA-Part1 exam consists of 125 multiple-choice questions and is divided into four sections: Foundations of Internal Auditing, Independence and Objectivity, Proficiency and Due Professional Care, and Quality Assurance and Improvement Program.

Candidates have four hours to complete the exam, which is administered at Pearson VUE testing centers around the world.

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IIA-CIA-Part1 certification exam is a comprehensive exam that covers a wide range of topics, including internal audit basics, risks and controls, governance, and business processes. IIA-CIA-Part1 exam is conducted by the Institute of Internal Auditors (IIA), which is a globally recognized organization for internal auditors. The IIA-CIA-Part1 Certification Exam is an essential requirement for individuals who want to pursue a career in internal auditing, as it validates their knowledge and skills in the field.

IIA Essentials of Internal Auditing Sample Questions (Q495-Q500):

NEW QUESTION # 495

Who is responsible for ensuring internal auditors' continuing professional development?

- A. Individual internal auditors.
- B. Engagement supervisors.
- **C. Chief audit executive.**
- D. The board.

Answer: C

Explanation:

The Chief Audit Executive (CAE) is primarily responsible for ensuring internal auditors' continuing professional development. The CAE plays a crucial role in setting the tone and priorities for the audit function, including the professional growth of the audit staff, to maintain the competence and effectiveness of the internal audit activity. References: International Standards for the Professional Practice of Internal Auditing, particularly those related to human resources management within audit functions.

NEW QUESTION # 496

Which of the following is the primary concern of an internal auditor in a comprehensive audit of an organization?

- **A. Extent of achievement of the organization's mission.**
- B. Accuracy of reports on the source and use of funds.
- C. Confirmation of compliance with policies and procedures.
- D. Appropriateness of procedures related to the budgeting process.

Answer: A

Explanation:

Section: Volume B

NEW QUESTION # 497

According to NA guidance, which of the following conditions would enhance the independence of the internal audit activity?

- **A. The organization establishes effective governing body oversight,**
- B. The organizational culture rewards critical and objective thinking.
- C. Audit assignments are rotated among internal audit staff
- D. The quality of work performed by the internal audit activity is periodically reviewed,

Answer: A

Explanation:

Establishing effective governing body oversight enhances the independence of the internal audit activity by providing a high-level check on the audit function, ensuring that it operates without undue influence from management. This helps maintain the autonomy necessary for the internal audit to effectively challenge and assess management practices and controls.
Institute of Internal Auditors (IIA) - International Standards for the Professional Practice of Internal Auditing; governance frameworks.

NEW QUESTION # 498

Which of the following should be part of the internal audit activity's duties?

- **A. Assisting management in developing processes and controls to manage risks and issues.**
- B. Providing risk management frameworks.
- C. Identifying and mitigating significant risks to the organization.
- D. Actively reporting to the governing body.

Answer: A

NEW QUESTION # 499

In which of the following circumstances would an internal auditor not need to search for other signs of fraud?

- A. One of the employees seems to have had a dramatic increase in their standard of living.
- B. The organization has an unusually high increase in costs.
- C. There are several substantial weaknesses with the internal control structure.
- **D. Management institutes a policy of paying vendors promptly in order to avoid incurring penalty charges.**

Answer: D

NEW QUESTION # 500

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