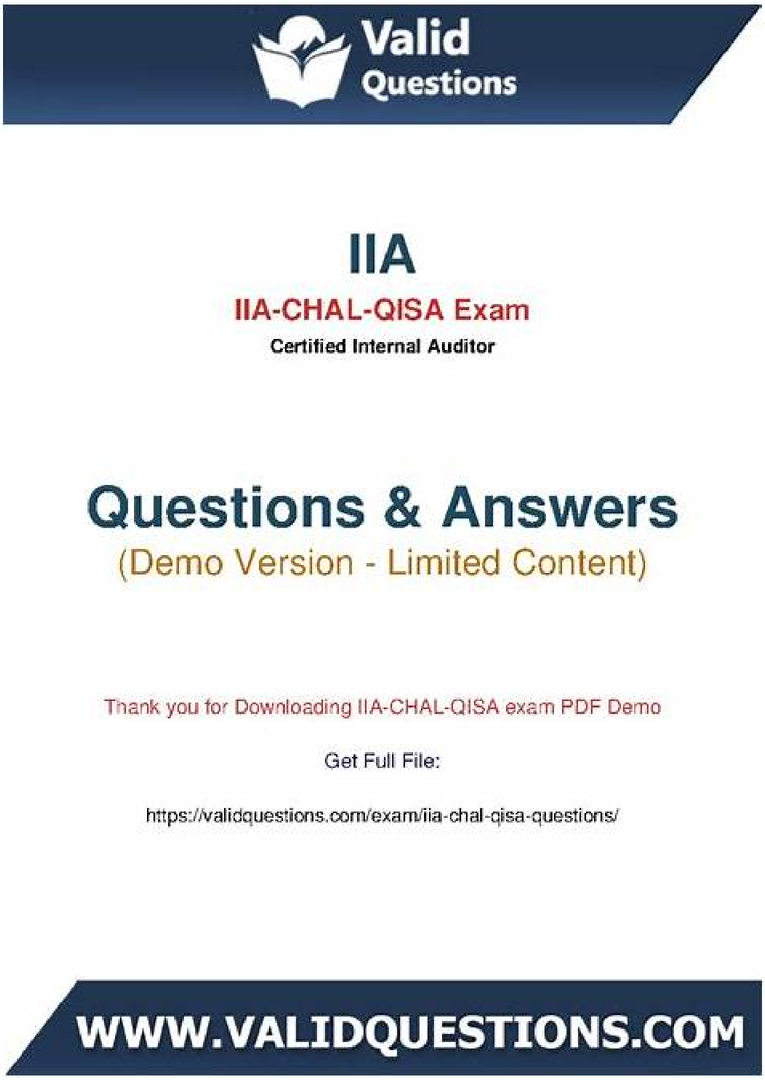
# IIA-CHAL-QISA Deutsche Prüfungsfragen, IIA-CHAL-QISA Lerntipps

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Damit wir besser auf die derzeitigen Herausforderungen reagieren und Ihnen die Fragenkataloge zur IIA IIA-CHAL-QISA Zertifizierungsprüfung von besserer Qualität bieten können, versuchen wir, unser Bestes zu tun, indem wir die IT-Elite Gruppe von DeutschPrüfung verändern und die Testaufgaben von der IIA IIA-CHAL-QISA Zertifizierungsprüfung rechtzeitig aktualisieren. Unser Ziel liegt darin, dass Sie die IIA IIA-CHAL-QISA Zertifizierungsprüfung in kürzester Zeit leicht bestehen können. Bevor Sie unsere Prüfungsmaterialien kaufen, können Sie ein paar kostenlose Prüfungsfragen und Antworten herunterladen und proben.

Der Vorhang der Lebensbühne wird jederzeit geöffnet werden. Die Hauptsache ist, ob Sie spielen wollen oder einfach weglaufen. Diejenigen, die die Chancen ergreifen können, können Erfolg erlangen. Deshalb müssen Sie DeutschPrüfung wählen. Sie können jederzeit Ihre Fertigkeiten zeigen. Die Prüfungsmaterialien zur IIA IIA-CHAL-QISA Zertifizierungsprüfung von DeutschPrüfung ist die effziente Methode, die IIA-CHAL-QISA Prüfung zu bestehen. Mit IIA-CHAL-QISA Zertifikat können Sie Ihren Traum verwirklichen und Erfolg erlangen.

**>> IIA-CHAL-QISA Deutsche Prüfungsfragen <<**

## IIA-CHAL-QISA Lerntipps, IIA-CHAL-QISA Prüfungsinformationen

Die Schulungsunterlagen zur IIA IIA-CHAL-QISA Zertifizierungsprüfung bestehen aus Testfragen sowie Antworten, die von den erfahrenen IT-Experten aus DeutschPrüfung durch ihre Praxis und Erforschungen entworfen werden. Die Schulungsunterlagen zur IIA IIA-CHAL-QISA Zertifizierungsprüfung sind zur Zeit die genaueste auf dem Markt. Sie können die Demo auf der Webseite DeutschPrüfung.de herunterladen. Sie werden Ihr Helfer sein, während Sie sich auf die IIA IIA-CHAL-QISA Zertifizierungsprüfung vorbereiten.

## IIA IIA-CHAL-QISA Prüfungsplan:

| Thema | Einzelheiten |
|---|---|
| Thema 1 | • Business Knowledge for Internal Auditing: This domain covers the vital planning phases and efforts and common performance measures. It also includes ways for management to effectively lead and counsel people to increase their commitment. Also, the domain covers financial accounting and managerial accounting fundamentals and the treatment of various costs. |
| Thema 2 | • Essentials of Internal Auditing: This domain has topics such as foundations of internal auditing, independence aconcept of governance and CSR.nd objectivity, Proficiency and Due Professional Care, QA, and Managing Risks. The domain covers describing the |
| Thema 3 | • Practice of Internal Auditing: This domain covers strategies and policies related to planning, organizing, controlling of internal audit processes, and understanding administrative activities such as resourcing, recruiting, and staffing. Moreover, this domain covers goals of engagement and assessment criteria in addition to planning the engagement to ensure the identification of key risks and controls. |

## IIA Qualified Info Systems Auditor CIA Challenge Exam IIA-CHAL-QISA Prüfungsfragen mit Lösungen (Q136-Q141):

**136. Frage**
During a payroll audit, the internal auditor discovered that several individuals who have the same position classification as the are earning a significantly higher salary. The auditor noted the names and amounts of each; and he planned to prepare a request to the chief audit executive for a salary Increase based on this Information. Which of the following IIA Code of Ethics principles was violated in this scenario?

- A. Competency.
- B. Confidentiality
- C. Objectivity.
- D. integrity

**Antwort: C**

Begründung:
When internal audit resources are limited, it is crucial to focus on the most critical aspects of the control environment. Preventive key controls are designed to prevent errors or irregularities from occurring, which are essential for maintaining a strong control environment. Given the mature control environment of the organization, prioritizing preventive key controls ensures that potential issues are addressed before they materialize, providing a proactive approach to risk management.

**137. Frage**
At a conference an internal auditor presented a new computer-assisted audit technique developed by his organization The presentation included sample data derived from performing audit engagements for the organization. Travel costs were paid by the conference organizers and the trip was approved by the chief audit executive (CAE). However, neither management nor the CAE was aware that the internal auditor would be making a presentation based on work completed for the organization According to IIA guidance, which of the following statements is most relevant regarding the actions of the auditor?

- A. The auditor did not violate the standard of objectivity because the presentation had no impact on the organization.
- B. The auditor should have obtained permission before using the material, but did not violate the IIA Code of Ethics or Standards
- C. The auditor breached the conflict of interest standard by accepting payment for travel costs
- D. The auditor violated the principle of confidentiality by disclosing information about the organization without approval.

**Antwort: D**

Begründung:
Understanding Confidentiality: According to the IIA Code of Ethics, internal auditors are required to respect the value and ownership of information they receive and not disclose information without appropriate authority unless there is a legal or professional obligation to do so.
Presentation Details: In this scenario, the internal auditor presented sample data derived from audit engagements performed for the organization. Even though the travel costs were covered by the conference organizers and the trip was approved by the CAE, neither the CAE nor management was aware of the specific content of the presentation.
Violation of Confidentiality: By disclosing information related to the organization's audit engagements without prior approval from management or the CAE, the auditor breached the confidentiality principle. The auditor should have sought permission before using and presenting any material related to the organization's internal operations.
IIA Standards: Standard 1310 - Requirements of the Quality Assurance and Improvement Program - states that internal auditors must adhere to the IIA's Code of Ethics and Standards. This includes maintaining confidentiality and obtaining necessary approvals before disclosing any organizational information.
References:
* The principle of confidentiality is clearly violated when information is shared without proper authorization, regardless of the perceived impact on the organization. The IIA Code of Ethics emphasizes the importance of obtaining appropriate permissions to prevent unauthorized disclosures.

**138. Frage**
Which of the following would be considered a violation of The IIA's mandatory guidance on independence?

- A. The CAE confirms to the board, at least once every five years, the organizational independence of the internal audit act/vity.
- B. The chief audit executive (CAE) reports functionally to the board and administratively to the chief financial officer
- C. The board seeks senior managements recommendation before approving the annual salary adjustment of the CAE.
- D. The CAE updates the internal audit charter and presents it to the board for approval periodically, not on a specific timeline

**Antwort: C**

Begründung:
* Independence Requirement:The IIA's mandatory guidance emphasizes the importance of the CAE's independence to ensure unbiased internal audit activities.
* Conflict of Interest:Seeking senior management's recommendation for the CAE's salary adjustment can create a conflict of interest and potentially compromise the CAE's independence.
* Best Practices:To maintain independence, the CAE's compensation should be determined by the board without influence from senior management.
* Standard Compliance:According to the IIA's Attribute Standard 1110 - Organizational Independence, the CAE must report to a level within the organization that allows the internal audit activity to fulfill its responsibilities.
References:
* IIA Standard 1110 - Organizational Independence .

**139. Frage**
While reviewing the workpapers and draft report from an audit engagement, the chief audit executive (CAE) found that an Important compensating control had not been considered adequately by the audit team when it reported a major control weakness Therefore, the CAE returned the documentation to the auditor in charge for correction Based on this Information, which of the following sections of the workpapers most likely would require changes?
1.Effect of the control weakness.
2.Cause of the control weakness
3.Conclusion on the control weakness.
4.Recommendation for the control weakness.

- A. 2, 3, and 4.
- B. 1, 2, and 3.
- C. 1,3, and 4.
- D. 1.2. and 4

**Antwort: C**

Begründung:
* Introduction:
* When a compensating control is not considered, it can affect various aspects of the audit findings and conclusions.
* Impact on Workpapers:
* Effect of the Control Weakness: The impact of the control weakness needs to be reassessed considering the compensating control.
* Conclusion on the Control Weakness: The overall conclusion about the severity of the control weakness may change.
* Recommendation for the Control Weakness: Recommendations may need to be adjusted based on the new assessment.
* Options Analysis:
* Option A: Includes the effect, cause, and conclusion, but the cause might not change if it remains relevant regardless of compensating controls.
* Option B: Includes the effect, cause, and recommendation, but the cause might not change.
* Option C: The effect, conclusion, and recommendation would likely need adjustments.
* Option D: Includes cause, conclusion, and recommendation, but the cause might remain unchanged.
* Conclusion:
* The sections of the workpapers that most likely require changes are the effect of the control weakness, the conclusion on the control weakness, and the recommendation for the control weakness.

**140. Frage**
An organization uses the management-by-objectives method, whereby employee performance is based on defined goals. Which of the following statements is true regarding this approach?

- A. it is particularly successful in environments that are prone to having poor employer-employee relations
- B. It is a more successful approach when adopted by mechanistic organizations.
- C. it is more successful when goal-setting Is performed not only by management, but by all team members, including lower-level staff
- D. It is particularly helpful to management when the organization is facing rapid change.

**Antwort: C**

Begründung:
* Management-by-Objectives (MBO):This method involves setting clear, measurable objectives that employees and management agree on. It aligns individual performance with organizational goals.
* Inclusive Goal-Setting:When goal-setting is inclusive, involving all team members, it fosters a sense of ownership and commitment to the goals. This collaboration enhances motivation and accountability.
* Empirical Evidence:Research and practical experience indicate that MBO is more effective when employees at all levels are involved in the goal-setting process, as it leads to better performance and job satisfaction.
* IIA Standards and Best Practices:Encouraging participation from all levels aligns with the principles of good governance and effective management, which are central to the IIA's standards and best practices.
References:
* Principles of Management-by-Objectives (MBO) .

**141. Frage**
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