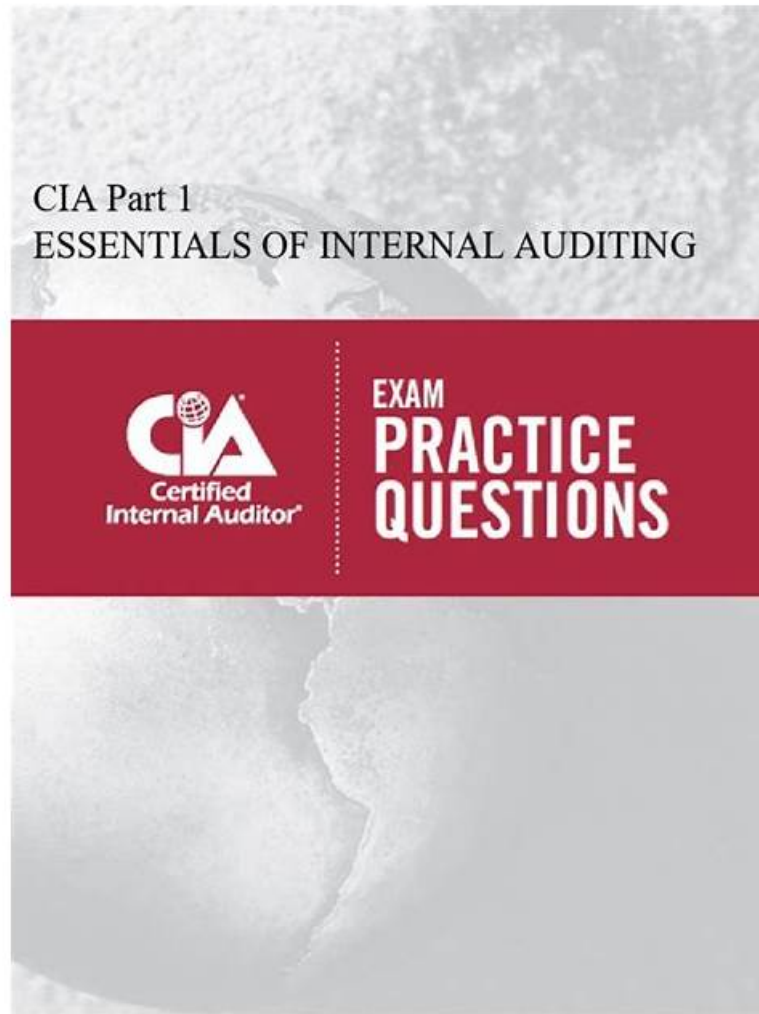# Free PDF Quiz 2025 Efficient IIA IIA-CIA-Part1: Valid Exam Essentials of Internal Auditing Vce Free

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IIA Essentials of Internal Auditing Sample Questions (Q143-Q148):

NEW QUESTION # 143
A chief audit executive (CAE) of an international charity reports functionally to the audit committee of the board of directors and administratively to the charity's chief financial officer(CFO).
Which of the following would impair the internal audit function's independence?

- A. The CFO determines the scope of internal audit work in the accounting department.
- B. The CFO provides feedback on the CAE's audit reports.
- C. The CFO manages the accounting of the budget for the internal audit function.
- D. The CFO administers the annual evaluation process for the internal auditors.

Answer: A

NEW QUESTION # 144
Which of the following actions by the internal audit activity requires disclosure to the board of nonconformance with the Standards?

- A. The internal audit activity did not complete an external assessment within the last seven years.
- B. The internal audit activity failed to consider risk when conducting a review of a department.
- C. An internal auditor was assigned to an engagement in an area where she previously worked more than 10 years ago.
- D. The internal audit activity performed an engagement with limited scope due to lack of knowledge.

Answer: A

NEW QUESTION # 145
Which of the following would provide the best support for internal auditors to meet their continuing professional development requirements?

- A. Cosourcing arrangements with external providers on specific engagements.
- B. Records of self-assessment reports completed by the internal audit staff.
- C. Access to online internal audit and business skills courses.
- D. Performance reviews comparing internal auditors' achievements against specified goals.

Answer: C

Explanation:
Providing access to online internal audit and business skills courses is the best support for internal auditors to meet their continuing professional development requirements. This resource offers auditors the opportunity to continuously enhance their knowledge and skills in a flexible and accessible manner, which is crucial for maintaining the proficiency and effectiveness required by the IIA standards.References: IIA's Continuing Professional Education (CPE) requirements

NEW QUESTION # 146
An internal auditor observed that sales staff are able to modify or cancel an order in the system prior to shipping* She wonders whether they can also modify orders after shipping. Which of the following types of controls should she examine?

- A. Application controls.
- B. Batch controls.
- C. General IT controls.
- D. Logical access controls

Answer: A

NEW QUESTION # 147
During an audit engagement, the internal auditor discussed a risk mitigation recommendation with the manager of the area under

review. The manager disagreed with the risk assessment and recommendation. The two failed to come up with an alternative solution, and the auditor decided to proceed with including the original recommendation in the engagement report. Which of the following is especially important in dealing with this type of situation?

- A. Soft skills in communication, negotiation, and collaboration.
- B. Professional qualifications and certification in internal auditing.
- C. Confidentiality and independence.
- D. Technical skills in the area under review.

Answer: A

NEW QUESTION # 148

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