

# IIA-CIA-Part1 Exam Dumps - Latest IIA-CIA-Part1 Exam Answers



P.S. Free 2025 IIA IIA-CIA-Part1 dumps are available on Google Drive shared by Pass4sures: <https://drive.google.com/open?id=1qVIs2y7KqSURxyMs-jvn-KF7yk40QUvt>

In compliance with syllabus of the exam, our IIA-CIA-Part1 preparation materials are determinant factors giving you assurance of smooth exam. Our IIA-CIA-Part1 actual exam comprise of a number of academic questions for your practice, which are interlinked and helpful for your exam. And there are all key points in the IIA-CIA-Part1 Exam Questions. Our IIA-CIA-Part1 study guide will be the best choice for your time, money and efforts.

IIA-CIA-Part1 exam is an important certification for individuals who are looking to pursue a career in internal auditing. Essentials of Internal Auditing certification is recognized globally and is highly valued by employers. Essentials of Internal Auditing certification demonstrates that an individual has the knowledge and skills required to perform internal auditing tasks effectively.

>> **IIA-CIA-Part1 Exam Dumps <<**

**Achieve your goals with IIA-CIA-Part1 actual dumps & IIA IIA-CIA-Part1 exam pdf**

In this era, everything is on the rise. Do not you want to break your own? Double your salary, which is not impossible. Through the IIA IIA-CIA-Part1 Exam, you will get what you want. Pass4sures will provide you with the best training materials, and make you

pass the exam and get the certification. It's a marvel that the pass rate can achieve 100%. This is indeed true, no doubt, do not consider, act now.

IIA-CIA-Part1 certification exam is recognized globally and is highly valued by employers in the internal auditing industry. Holding this certification demonstrates a commitment to professional development and a deep understanding of internal auditing principles and practices. It also enhances career opportunities and earning potential.

## IIA Essentials of Internal Auditing Sample Questions (Q228-Q233):

### NEW QUESTION # 228

According to The IIA's Code of Ethics, which of the following scenarios offers the best example of violating the principle of integrity?

- A. An internal audit manager provides sample audit reports and workpapers to a friend without obtaining prior approval
- B. An internal audit manager carries out a technical audit request without seeking expert opinion, despite a lack of the requisite skills.
- C. An internal audit manager assigned to audit a sales process failed to reveal that the process owner is a relative
- D. An internal audit manager collaborates with senior management to provide misleading information to government authorities.

**Answer: C**

Explanation:

The scenario where an internal audit manager fails to disclose a conflict of interest by not revealing that the process owner being audited is a relative is a clear violation of the integrity principle outlined in The IIA's Code of Ethics. Integrity demands that internal auditors disclose all material facts known to them that, if not disclosed, may distort the reporting of activities under review or conceal unlawful practices.

The IIA's Code of Ethics

### NEW QUESTION # 229

IT management requires all employees in the IT department to attend annual training on the department's mission values and key performance measures. This activity is designed to prevent which of the following conditions?

- A. Accountability/reward failure
- B. Monitoring gap
- C. Knowledge's kills gap
- D. Communication failure

**Answer: C**

### NEW QUESTION # 230

Which of the following audit activities is within the scope of assurance activities as stated in the International Professional Practices Framework?

- A. Assess financing alternatives for a new generator.
- B. Participate in negotiations for a corporate acquisition.
- C. Review a make-or-buy decision and report a recommendation to management for approval.
- D. Perform an evaluation of management's planning process.

**Answer: D**

Explanation:

Section: Volume A

### NEW QUESTION # 231

Which of the following is a typical characteristic of an organization's risk management framework?

- A. Risk tolerance may or may not align with risk appetite depending on whether the assessment is quantitative or qualitative

- B. Risk is assessed on both an inherent and a residual basis
- C. The framework addresses four organizational objective categories strategic, historical, operational, and investment
- D. External risks and internal opportunities are omitted from the risk assessment scope

**Answer: B**

### Explanation:

A typical characteristic of an organization's risk management framework is that risk is assessed on both an inherent and a residual basis. Inherent risk is the level of risk in the absence of any controls or other management actions influencing the outcome. Residual risk is the risk that remains after controls and other treatment actions are taken. This dual approach helps organizations understand the full spectrum of risk before and after mitigative actions.

Risk management frameworks, including COSO and ISO 31000.

## NEW QUESTION # 232

An organization has implemented a software system that requires a supervisor to approve transactions that would cause treasury dealers to exceed their authorized limit. This is an example of which of the following types of controls?

- A. Detective controls.
- B. Soft controls.
- **C. Preventive controls.**
- D. Directive controls.

**Answer: C**

## NEW QUESTION # 233

• • • • •

Latest IIA-CIA-Part1 Exam Answers: <https://www.pass4sure.top/Certified-Internal-IIA-CIA-Part1-testking-braindumps.html>

BTW, DOWNLOAD part of Pass4sures IIA-CIA-Part1 dumps from Cloud Storage: <https://drive.google.com/open?id=1qVIs2y7KqSURxyMs-jvn-KF7yk40QUvt>