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Passing the IIA-CIA-Part1 exam is an essential step towards becoming a Certified Internal Auditor (CIA). The CIA certification is highly respected in the internal auditing profession and is recognized globally. Essentials of Internal Auditing certification demonstrates a commitment to the profession and a high level of knowledge and expertise in internal auditing. Passing the IIA-CIA-Part1 exam requires preparation and study, but the benefits of becoming a CIA make the effort worthwhile.

IIA-CIA-Part1 Exam is a challenging but rewarding certification that can open up many career opportunities for individuals interested in internal auditing. Passing the exam demonstrates a strong knowledge and understanding of the fundamental principles of internal auditing, which is highly valued by employers in the industry. IIA-CIA-Part1 Exam is a valuable investment in one's professional development and can help individuals advance their careers in internal auditing.

IIA-CIA-Part1 Exam Questions Conveys All Important Information of IIA-CIA-Part1 Exam

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IIA-CIA-Part1 (Essentials of Internal Auditing) certification exam is an important step for anyone interested in a career in internal auditing. It tests a candidate's understanding of the fundamental principles and practices of internal auditing and is widely recognized as a mark of excellence in the field. Passing the exam and earning the CIA designation can help professionals advance their careers and achieve greater success in the field of internal auditing.

IIA Essentials of Internal Auditing Sample Questions (Q667-Q672):

NEW QUESTION # 667
In assessing the independence of the internal audit activity, a member of a peer review team should consider all of the following factors except:

- A. The degree to which auditors assume operating responsibilities.
- B. Access to and frequency of communications with the board of directors or its audit committee.
- C. The scope and depth of engagement objectives for the audit engagements included in the review.
- D. The criteria of education and experience considered necessary when filling vacant positions on the audit staff.

Answer: D

NEW QUESTION # 668
A chief audit executive (CAE) is selecting an internal audit team to perform an audit engagement that requires a high level of knowledge in the areas of finance, investment portfolio management, and taxation. If neither the CAE nor the existing internal audit staff possess the required knowledge, which of the following actions should the CAE take?

- A. Select the most experienced auditors in the department to perform the engagement.
- B. Postpone the audit until the CAE hires internal audit staff with the required knowledge.
- C. Ask the audit committee to decide the course of action.
- D. Hire consultants who possess the required knowledge to perform the engagement.

Answer: D

NEW QUESTION # 669
Which of the following situations would cause the greatest concern regarding impairment of internal audit objectivity?

- A. internal auditors accepted limited access to the audit client's systems and records m accordance with the scope of the engagement
- B. The eternal auditor reviewed the audit clients proposed procedures and standards of control and offered suggested improvements at the client's request.
- C. The internal auditor performed nonaudit work for the audit client which was communicated to senior management and the board before the engagement was performed and restated in the audit report
- D. The internal auditor used his in-depth knowledge of systems development to assist the audit client m designing a new operational system with robust controls.

Answer: D

Explanation:
The situation that would cause the greatest concern regarding impairment of internal audit objectivity is when the internal auditor uses

his in-depth knowledge of systems development to assist the audit client in designing a new operational system with robust controls. By participating in the design and implementation of the system, the internal auditor becomes part of the process, which can compromise their ability to independently evaluate the system in future audits. This involvement creates a conflict of interest and impairs the auditor's objectivity.

The IIA Standards: Standard 1120 - Individual Objectivity: "Internal auditors must have an impartial, unbiased attitude and avoid any conflict of interest." IIA Practice Guide: "Independence and Objectivity": Discusses the risks associated with internal auditors performing operational roles that can impair their independence and objectivity.

NEW QUESTION # 670

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 internal audit staff maintain high overall job satisfaction.
- B. To ensure that internal audit staff have the competency to address high-priority risks.
- C. To ensure that internal audit staff acquire continuing professional education credits timely.
- D. To ensure that top risks are mitigated to an acceptable level.

Answer: C

NEW QUESTION # 671

Which of the following risk assessment tools would best facilitate the matching of controls to risks?

- A. Control flowchart.
- B. Program evaluation and review technique (PERT) analysis.
- C. Control matrix.
- D. Internal control questionnaire.

Answer: C

NEW QUESTION # 672

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