



# IIA-CIA-PART1<sup>Q&As</sup>

Certified Internal Auditor - Part 1, The Internal Audit Activity's Role in Governance, Risk, and Control

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### QUESTION 1

Which of the following measurements could an auditor use in an audit of the efficiency of a motor vehicle inspection facility?

- A. The total number of cars approved.
- B. The ratio of cars rejected to total cars inspected.
- C. The number of cars inspected per inspection agent.
- D. The average amount of fees collected per cashier.

Correct Answer: C

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### QUESTION 2

Which of the following is considered a common red flag indicator in helping to uncover fraud?

- A. Improper segregation of duties.
- B. Repeated poor performance.
- C. Termination from previous employer.
- D. Experiencing financial difficulty.

Correct Answer: D

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### QUESTION 3

An internal auditor notes that employees are able to download files from the internet. According to IIA guidance, which of the following strategies would best protect the organization from the risk of copyright infringement and licensing violations resulting from this practice?

- A. Apply antivirus and patch management software.
- B. Utilize dedicated and encrypted network connections.
- C. Install a software inventory management application.
- D. Utilize secure socket layer encryption.

Correct Answer: C

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### QUESTION 4

Human resources and payroll are separate departments. Which of the following combinations would provide the best segregation of duties?



- A. Human resources personnel add employees, payroll personnel process hours, and human resources personnel deliver paychecks to employees.
- B. Human resources personnel add employees, review and submit payroll hours to the payroll department for processing, and deliver paychecks to employees.
- C. Human resources personnel add employees, and payroll personnel process hours and enter employee bank account numbers. Paychecks are automatically deposited in the employee's bank account.
- D. Payroll personnel add employees and enter employee bank account numbers but process hours only as approved by the human resources department. Paychecks are automatically deposited in the employee's bank account.

Correct Answer: C

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### QUESTION 5

An internal audit activity (IAA) provided assurance services for an activity it was responsible for during the preceding year.

As a result, which IIA Code of Ethics principle is presumed to be impaired?

- A. Competence.
- B. Flexibility.
- C. Objectivity.
- D. Independence.

Correct Answer: C

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