



# 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

According to IIA guidance, which of the following is the best example of a system application control?

- A. A physical security control over a data center.
- B. A system development life cycle control.
- C. A program change management control.
- D. An input control over data integrity.

Correct Answer: D

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#### QUESTION 2

Which source of audit evidence would provide the least value in flowcharting an organization's purchasing process?

- A. An interview with the purchasing supervisor.
- B. A review of a sample of purchase orders which were completed during the last month.
- C. A review of the purchasing policies and procedures manual.
- D. A walk-through of the process with a member of the purchasing staff.

Correct Answer: B

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#### QUESTION 3

Which of the following factors related to an organization's performance management system would not contribute to the organization's success?

- A. Performance management is linked to competence and knowledge management.
- B. Subordinates and superiors have shared responsibility for the performance management process.
- C. Staff members own the performance management process, thereby ensuring implementation and accountability.
- D. Performance management is integrated into other organizational processes and human resource processes.

Correct Answer: C

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#### QUESTION 4

Which of the following statements, if true, could justify an auditor's decision not to report governance-related control deficiencies to the audit committee?

- A. Management plans to initiate corrective action.



- B. The board of directors has a separate corporate governance committee.
- C. The amounts and the potential risks associated with the deficiencies are not material to the overall organization.
- D. Governance issues are complex and the auditor should rely on management's analysis of the extent of the problem.

Correct Answer: C

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#### QUESTION 5

In developing an appropriate work program for an audit engagement, the most important factor for an audit supervisor to consider is the:

- A. Availability of records and data.
- B. Potential impact of risks.
- C. Audit personnel's knowledge and experience.
- D. Time required to complete the engagement.

Correct Answer: B

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