



# 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

After being terminated due to downsizing, an internal auditor finds a different job with an organization in the same industry. Which of the following actions would violate the IIA Code of Ethics?

- A. To determine audit priorities in the new job, the auditor uses the audit risk approach that the auditor's previous employer used, without receiving permission to do so.
- B. At the new organization, the auditor is asked to develop forms to implement probability-proportional-to-size sampling. Although unsure of how to perform this type of sampling, the auditor proceeds without asking for assistance.
- C. In preparing for an audit at the previous organization, the auditor had conducted a great deal of research on the Internet at home to identify best practices for the management of a treasury function. The auditor has retained much of the research and uses it to conduct an audit of the new employer's treasury function.
- D. In the first week at the new organization, the auditor discovers a high fraud risk surrounding the organization's database and suggests that the information technology department implement a new

password system to prevent fraudulent actions before they occur.

Correct Answer: B

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### QUESTION 2

A candidate has applied for an entry level internal audit position. The candidate holds a CISA (Certified Information Systems Auditor) designation, and has six months of audit experience, but limited knowledge of accounting principles and techniques. According to the IIA guidance, which of the following is the most relevant reason for the chief audit executive to consider this candidate?

- A. Other internal auditors possess sufficient knowledge of accounting principles and techniques.
- B. The candidate's information systems knowledge and real-world experience in internal auditing.
- C. Accounting skills can be learned over time with appropriate training.
- D. An entry level position does not require expertise in any particular area.

Correct Answer: B

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### QUESTION 3

An internal audit charter should do which of the following?

- A. Outline the schedule of future audits.
- B. Define the scope of internal audit activities.
- C. Establish the size of the internal audit activity.
- D. Communicate the internal audit activity's goals.



Correct Answer: B

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#### QUESTION 4

Why are preventative controls generally preferred to detective controls?

- A. Because preventive controls promote doing the right thing in the first place, and lessen the need for corrective action.
- B. Because preventive controls are more sensitive and identify more exceptions than detective controls.
- C. Because preventive controls include output procedures, which cover the full range of possible reviews, reconciliations and analysis.
- D. Because preventive controls identify exceptions after-the-fact, allowing them to be used after the entire review is complete and therefore finding exceptions that detective controls may have missed.

Correct Answer: A

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#### QUESTION 5

An organization references a customer order with an approved customer file and credit limit before accepting an order. Which type of control does this process exemplify?

- A. Quality control monitoring.
- B. Direct functional management.
- C. Information processing.
- D. Performance indicators.

Correct Answer: C

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