



# 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 statements is not true about red flags?

- A. It can be challenging to quantify red flags.
- B. There is a scarcity of established literature on red flags.
- C. Red flags can point auditors to intentional wrongdoing, errors and omissions, inefficiency, and conflicts of interest.
- D. Red flags do not necessarily mean that fraud exists.

Correct Answer: B

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### QUESTION 2

Which of the following is an example of a preventive control activity for risk related to pollution caused by waste disposal?

- A. Offering an education program delivered by environmental experts.
- B. Maintaining strict security around environmental department files.
- C. Seeking legal consultation from a firm with experience in environmental law.
- D. Taking periodic samples of the area at risk and logging the results.

Correct Answer: A

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### QUESTION 3

In order to save time, an audit manager no longer required that a standard internal control questionnaire be completed for each audit engagement. Does this represent a violation of the Standards?

- A. Yes, because internal control should be evaluated on every engagement and the internal control questionnaire is the mandated approach to evaluate controls.
- B. Yes, because internal control should be evaluated on every engagement and the internal control questionnaire is the most efficient method to do so.
- C. No, because auditors may omit necessary procedures if there is a time constraint, based on audit judgment.
- D. No, because auditors are not required to complete internal control questionnaires on every engagement.

Correct Answer: D

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### QUESTION 4

According to IIA guidance, which of the following risk management process evaluation findings would the internal audit



activity consider most effective?

- A. Relevant risk information is captured and communicated in a periodic manner to management.
- B. Risk management processes are monitored through an annual assessment.
- C. Risk responses align with the organization's risk appetite.
- D. Strategic risks with low residual values are continuously monitored.

Correct Answer: C

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#### QUESTION 5

Some of a company's payroll transactions were batch posted to the payroll file but were not uploaded correctly to the general ledger file on the mainframe. The best control to detect this type of error would be.

- A. Edit controls on the payroll file.
- B. Appropriate segregation of duties for batch approval.
- C. Validation of hash totals.
- D. Reconciliation of paychecks to the bank account.

Correct Answer: C

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