



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

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

**Pass IIA IIA-CIA-PART1 Exam with 100% Guarantee**

Free Download Real Questions & Answers **PDF** and **VCE** file from:

<https://www.pass4itsure.com/iaa-cia-part1.html>

100% Passing Guarantee  
100% Money Back Assurance

Following Questions and Answers are all new published by IIA Official Exam Center

- ⚙️ **Instant Download** After Purchase
- ⚙️ **100% Money Back** Guarantee
- ⚙️ **365 Days** Free Update
- ⚙️ **800,000+** Satisfied Customers





### QUESTION 1

Which of the following are acceptable resources for a chief audit executive to use when developing a staffing plan?

1.  
Co-sourcing arrangements.
2.  
Employees from other areas of the organization.
3.  
The organization's external auditors.
4.  
The organization's audit committee members.

- A. 1 only  
B. 1 and 2 only  
C. 2 and 3 only  
D. 1, 2, and 4 only

Correct Answer: B

---

### QUESTION 2

An internal auditor would most likely judge an error in an account balance to be material if the error involves:

- A. A data input function.  
B. A large percentage of net income.  
C. An unverified routine transaction.  
D. An unusual transaction for the company.

Correct Answer: B

---

### 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

---

#### QUESTION 4

An auditor in charge was reviewing the workpapers submitted by a newly hired internal auditor. She noted that the new auditor's analytical work did not include any rating or quantification of the risk assessment results, and she returned the workpapers for correction. Which section of the workpapers will the new auditor need to modify?

A. Condition section.

B. Criteria section.

C. Effect section.

D. Cause section.

Correct Answer: C

---

#### QUESTION 5

Which of the following is not true with regard to the internal audit charter?

A. It defines the authorities and responsibilities of the internal audit activity.

B. It specifies the minimum resources needed for the internal audit activity.

C. It provides a basis for evaluating the internal audit activity.

D. It should be approved by senior management and the board.

Correct Answer: B

---

[Latest IIA-CIA-PART1  
Dumps](#)

[IIA-CIA-PART1 Practice  
Test](#)

[IIA-CIA-PART1 Exam  
Questions](#)