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## Question 1

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**Question Type: MultipleChoice**

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Which of the following tests would most likely help discover a fictitious invoice?

**Options:**

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- A- Compare vendor addresses to employee addresses.
- B- Match cancelled checks to invoices.
- C- Search for duplicate payment amounts.
- D- Check employee bank records against invoice amounts.

**Answer:**

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B

## Question 2

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**Question Type: MultipleChoice**

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Which of the following written documents typically offers the best evidence that internal auditors exercise due professional care in conformance with the Standards?

**Options:**

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- A- Internal audit charter.
- B- Workpaper.
- C- Audit report.
- D- Code of ethics.

**Answer:**

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B

## Question 3

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**Question Type:** MultipleChoice

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During fieldwork, an internal auditor located a significant internal control issue. Without identifying the origins of the issue, the auditor concluded the engagement and included the issue in the final audit report. To enhance audit quality, which of the following skills should the internal auditor improve?

**Options:**

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A- Business acumen.

B- Critical thinking.

C- Communication.

D- Audit report writing.

**Answer:**

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C

## Question 4

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**Question Type: MultipleChoice**

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An internal auditor found that his organization did not make a disclosure that is required by law. However, the auditor decided not to raise an audit finding. Which of the following Code of Ethics principles was violated?

**Options:**

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- A- Objectivity.
- B- Integrity.
- C- Proficiency.
- D- Confidentiality.

**Answer:**

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D

## Question 5

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**Question Type:** MultipleChoice

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Which of the following statements is the most appropriate example of the internal audit activity exercising due professional care during an audit of the payroll department?

**Options:**

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- A- Internal auditors ensure that the work program is appropriately designed in order to identify all of the risks surrounding the payroll process.
- B- Internal auditors determine whether the policies, procedures, and practices of the payroll department are operating in accordance

with relevant laws.

**C-** Internal auditors verify whether the board of directors has implemented effective internal controls over the processes used by the payroll department.

**D-** Internal auditors ask the organization's risk manager to determine whether the degree of work planned is sufficient to determine whether payroll payments were complete and accurate.

**Answer:**

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B

## Question 6

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**Question Type:** MultipleChoice

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Which of the following would a chief audit executive most likely use to identify a need for improvement in a staff internal auditor's business acumen?

**Options:**

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**A-** A quality assessment review.

- B- An internal audit client survey.
- C- A control self-assessment.
- D- A peer review of the internal audit activity.

**Answer:**

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B

## Question 7

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**Question Type:** MultipleChoice

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An internal auditor failed to identify transactions between the parent organization and a subsidiary. What is the most likely reason for the failure?

**Options:**

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- A- The auditor misunderstood the audit objectives.
- B- The auditor lacked professional skepticism.
- C- The auditor's fieldwork was not properly supervised.

**D-** The auditor lacked an understanding of the organization.

**Answer:**

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D



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