
CIA EXAM - Part 1: I Foundations of Internal Auditing Questions with Correct Answers.

What is the mission of internal audit? Correct Answer To enhance and protect organization value by providing risk-based and objective assurance, advice, and insight.

What is the International Professional Practices Framework (IPPF)? Correct Answer IPPF organizes The IIA's authoritative guidance so that it is accessible and strengthens The IIA as a global standard setter.

IPPF contains "mandatory" guidance and "strongly recommended" guidance.

What is the Mandatory Guidance of the IPPF? Correct Answer Consists of 4 elements:

1). "Core Principles" - are the basis for internal audit effectiveness. Audit function is effective if all principles are present:

2). "Definition of Internal Auditing"

3). "Code of Ethics"

4). "Standards"

What are the Core Principles for the Professional Practice of Internal Auditing (mandatory guidance of IPPF)? Correct Answer 1). "Core Principles" - are the basis for internal audit effectiveness. Audit function is effective if all principles are present:

a). Integrity.

b). Competence and due professional care.

c). Independent.

d). Aligns w/ the strategies, objectives, and risks of the organization.

e). Appropriately positioned and adequately resourced.

f). Demonstrates quality and continuous improvement.

g). Communicates effectively.

h). Provides risk-based assurance.

i). Is insightful, proactive, and future-based.

j). Promotes organizational improvement.

What is the definition of Internal Auditing? Correct Answer Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organizations operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of "risk management, control, and governance processes".

Internal Auditing Exam Questions Answers

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