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CIA-Part1-2025

CIA Part 1 - Internal Audit Fundamentals

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Question: 1

During the planning stage of an assurance engagement, the engagement supervisor initially reviews the control environment to identify and examine possible fraud risks. Which finding should be considered a potential red flag?

A. Senior management reinforces the code of ethics.
B. Senior management sets unattainable business targets.
C. Senior management reiterates the whistleblowing policy.
D. Senior management does not have a succession plan.

Answer: B

Question: 2

An organization is considering the acquisition of a target organization. Senior management asks the internal audit function to advise on the target organization’s information security practices. What type of internal audit service is this?

A. System development.
B. Process reengineering.
C. Due diligence.
D. Benchmarking.

Answer: C

Question: 3

What should the internal audit function promote to most effectively deter fraud?

A. Fraud data mining.
B. Fraud risk assessments.
C. Whistleblowing mechanisms.
D. Ethical culture.

Answer: D

Question: 4

Which control is meant to prevent fraud?

A. A whistleblower hotline for reporting fraud anonymously.
B. A periodic presentation to the entire organization to elevate fraud resilience culture.
C. A year-end reconciliation of significant accounts and general ledgers.
D. A review of exceptions approved by management for alignment with delegated authority.

Answer: B

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