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練習問題

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1年間無料アップデート

Exam : CIA-Part1-2025

**Title : CIA Part 1 - Internal Audit
Fundamentals**

Version : DEMO

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

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

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

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

5. Which of the following options would include the policies and procedures that help ensure management's risk responses are accomplished?

- A. Information and communication.
- B. Control activities.
- C. Risk assessment.
- D. Monitoring.

Answer: B