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## 問題集

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**Exam** : **IIA-CIA-Part1**

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

**Version** : DEMO

1.The top three sales representatives for a company consistently include non-allowable charges on their expense reports. Line management is reluctant to deny reimbursement of the charges for fear of losing the sales representatives.

This situation has the greatest negative impact on which of the following internal control components?

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

**Answer: B**

2.Which of the following factors affects the control risk of a company?

- A. Potential problems like technological obsolescence.
- B. Unusual pressures on management.
- C. Complex accounts that require expert valuations.
- D. Segregation of duties.

**Answer: D**

3.Human resources and payroll are separate departments.

Which of the following combinations would provide the best segregation of duties?

- A. Human resources personnel add employees, payroll personnel process hours, and human resources personnel deliver paychecks to employees.
- B. Human resources personnel add employees, review and submit payroll hours to the payroll department for processing, and deliver paychecks to employees.
- C. Human resources personnel add employees, and payroll personnel process hours and enter employee bank account numbers. Paychecks are automatically deposited in the employee's bank account.
- D. Payroll personnel add employees and enter employee bank account numbers but process hours only as approved by the human resources department. Paychecks are automatically deposited in the employee's bank account.

**Answer: C**

4.Which of the following is an appropriate role for the board in governance?

- A. Preparing written organizational policies that relate to compliance with laws, regulations, ethics, and conflicts of interest.
- B. Ensuring that financial statements are understandable, transparent, and reliable.
- C. Assisting the internal audit activity in performing annual reviews of governance.
- D. Working with the organization's attorneys to develop a strategy regarding current litigation, pending litigation, or regulatory proceedings governance.

**Answer: B**

5.According to the International Professional Practices Framework, which of the following is the appropriate division of responsibilities for the coordination of internal and external audit efforts?

- I. Oversight of Work
- Coordination of Activities
- Chief audit executive

Senior management

II. Board

Chief audit executive

III.

Chief financial officer

Chief audit executive

IV.

Board

Chief financial officer

A. I

B. II.

C. III.

D. IV.

**Answer: B**