

# IIA-CIA-PART3<sup>Q&As</sup>

Certified Internal Auditor - Part 3 study guide with online review

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**QUESTION 1**

Which of the following statements is true with respect to a change in values?

- A. Values are neither stable nor enduring.
- B. The process of questioning values will result in a change.
- C. Values are not fixed, and when they change, they change quickly.
- D. Values are established in early years and are unlikely to change.

Correct Answer: D

Values are specific to each individual and involve moral and personal issues. They tend to be learned in childhood from parents, friends, and others. Values can be modified throughout life but ordinarily tend to stay the same.

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**QUESTION 2**

Which of the following statements is false regarding the internal audit approach when a set of standards other than The IIA's Standards is applicable to a specific engagement?

- A. The internal auditor may cite the use of other standards during audit communications.
- B. If the other standards are government-issued, the internal auditor should apply them in conjunction with The IIA's Standards.
- C. If there are inconsistencies between the other standards and The IIA's Standards, the internal auditor must use the more restrictive standards.
- D. If there are inconsistencies between the other standards and The IIA's Standards, the internal auditor must use the less restrictive standards.

Correct Answer: D

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**QUESTION 3**

Which of the following statements is true regarding the resolution of interpersonal conflict?

- A. Unrealized expectations can be avoided with open and honest discussion.
- B. Reorganization would probably not help ambiguous or overlapping jurisdictions.
- C. Deferring action should be used until there is sufficient time to fully deal with the issue.
- D. Timely and unambiguous clarification of roles and responsibilities will eliminate most interpersonal conflict.

Correct Answer: A

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## QUESTION 4

An organization has an agreement with a third-party vendor to have a fully operational facility, duplicate of the original site and configured to the organization's needs, in order to quickly recover operational capability in the event of a disaster.

Which of the following best describes this approach to disaster recovery planning?

- A. Cold recovery plan.
- B. Outsourced recovery plan.
- C. Storage area network recovery plan.
- D. Hot recovery plan.

Correct Answer: D

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## QUESTION 5

Which of the following is true regarding the COSO enterprise risk management framework?

- A. The framework categorizes an organization's objectives to distinct, non overlapping objectives.
- B. Control environment is one of the framework's eight components.
- C. The framework facilitates effective risk management, even if objectives have not been established.
- D. The framework integrates with, but is not dependent upon, the corresponding internal control framework.

Correct Answer: D

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