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OCEG GRC Professional Certification Exam Sample Questions (Q207-Q212):

NEW QUESTION # 207

What is the duality of compliance, and how does it relate to risk?

- A. The duality of compliance involves addressing both compliance with obligations and compliance-related risks. Compliance involves meeting mandatory and voluntary obligations, while compliance-related risks involve addressing the risk of negative outcomes associated with non-compliance.
- B. The duality of compliance refers to the balance between financial gains and ethical considerations in business decisions.
- C. The duality of compliance refers to the trade-off between investing in compliance measures and allocating resources to other business areas.
- D. The duality of compliance refers to the distinction between domestic and international regulations that an organization must

follow.

Answer: A

Explanation:

The duality of compliance recognizes two key aspects:

Compliance with Obligations:

Organizations must meet mandatory (legal/regulatory) and voluntary (standards/policies) obligations.

Examples: Adhering to GDPR, HIPAA, or ISO standards.

Compliance-Related Risks:

Risks include fines, reputational damage, or operational disruptions resulting from non-compliance.

Effective compliance programs proactively mitigate these risks.

Why Other Options Are Incorrect:

A: Compliance encompasses more than geographic distinctions in regulations.

B: Resource allocation is a management issue, not the essence of compliance duality.

D: Ethical considerations are part of broader governance, not specific to compliance duality.

Reference:

ISO 37301 (Compliance Management Systems): Discusses compliance obligations and related risks.

COSO ERM Framework: Connects compliance activities to risk management.

NEW QUESTION # 208

The Critical Discipline skills of Compliance & Ethics help organizations through which of the following?

- A. Setting direction, setting objectives and indicators, identifying opportunities, aligning strategies, and managing systems
- B. Planning for risks, identifying risks, assessing risks, addressing risks, measuring and monitoring risks, and using decision science
- **C. Identifying mandatory and voluntary obligations, assessing risk, setting policy, educating the workforce, and shaping ethical culture**
- D. Fostering creativity, encouraging innovation, facilitating brainstorming, supporting idea generation, and promoting design thinking

Answer: C

NEW QUESTION # 209

What is the difference between reasonable assurance and limited assurance?

- **A. Reasonable assurance is provided by external auditors as part of a financial audit and indicates conformity to suitable criteria and freedom from material error, while limited assurance results from reviews, compilations, and other activities performed by competent personnel who are sufficiently objective about the subject matter.**
- B. Reasonable assurance is provided by management as part of strategic planning, while limited assurance results from operational reviews and performance evaluations.
- C. Reasonable assurance is provided by internal auditors as part of a risk assessment, while limited assurance results from external audits and regulatory examinations.
- D. Reasonable assurance is provided by the Board of Directors as part of governance activities, while limited assurance results from employee self-assessments.

Answer: A

Explanation:

The primary distinction between reasonable assurance and limited assurance lies in the level of confidence and the scope of procedures performed.

Reasonable Assurance:

Provides a high level of confidence that the subject matter is free from material misstatement.

Typically offered in external audits, such as financial audits, where auditors perform extensive procedures to validate conformity with established criteria.

Limited Assurance:

Offers a moderate level of confidence based on less rigorous procedures (e.g., inquiries and analytical reviews).

Common in reviews and compilations, often performed by internal or external personnel with sufficient expertise.

Key Differences:

Reasonable assurance requires more evidence and detailed testing.

Limited assurance is less comprehensive but still provides an informed opinion.

Reference:

International Auditing Standards (ISA 200): Explains assurance levels and their requirements.

COSO Framework: Highlights the application of assurance in governance and risk management.

NEW QUESTION # 210

What is the purpose of using the SMART model for results and indicators?

- A. To define results and indicators that are Stacked, Monitored, Achievable, Right, and Timely, especially for results and indicators that "run the organization."
- B. To create a detailed budget and financial forecast for the organization.
- C. To assess the strengths, weaknesses, opportunities, and threats of the organization.
- **D. To define results and indicators that are Specific, Measurable, Achievable, Relevant, and Time-Bound, especially for results and indicators that "run the organization."**

Answer: D

Explanation:

The SMART model is a widely used framework for setting goals and defining results and indicators to ensure clarity and effectiveness in performance tracking.

* SMART Criteria:

* Specific: Clear and precise objectives or outcomes.

* Measurable: Quantifiable or assessable metrics.

* Achievable: Realistic and attainable goals.

* Relevant: Aligned with organizational priorities and objectives.

* Time-Bound: Defined timelines for achieving results.

* Purpose:

* Ensures that results and indicators are actionable, trackable, and aligned with organizational objectives.

* Helps streamline efforts and resources toward meaningful outcomes.

* Why Other Options Are Incorrect:

* A: Incorrect interpretation of SMART criteria.

* B: SWOT analysis is unrelated to defining results and indicators.

* C: Financial forecasting is separate from the SMART model's purpose.

References:

* SMART Goal-Setting Framework: Provides detailed guidance on using SMART criteria.

* Performance Management Best Practices: Emphasize SMART goals in organizational planning.

NEW QUESTION # 211

What is the benefit of recognizing, compounding, and accelerating the impact of favorable events?

- A. To preserve records and other evidence for investigation
- **B. To maximize benefit and promote future occurrence of favorable events**
- C. To apply consistent discipline to individuals at fault
- D. To ensure confidentiality of the information and determine privilege

Answer: B

NEW QUESTION # 212

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