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OCEG GRC Professional Certification Exam Sample Questions (Q150-Q155):

NEW QUESTION # 150

In the context of Total Performance, what considerations are made for resilience in the assessment of an education program?

- A. The frequency of updates to the education program's curriculum.
- B. The availability of online and offline training materials.
- C. Contingency plans for system failure, slack in timelines, and availability of backup staff.
- D. The number of employees who have completed advanced training.

Answer: C

NEW QUESTION # 151

In the context of assurance activities, what does the term "assurance objectivity" refer to?

- A. To the degree to which an Assurance Provider can provide accurate and reliable information to stakeholders on which they can form an opinion about the subject matter themselves.
- B. **The degree to which an Assurance Provider can be impartial, disinterested, independent, and free to conduct necessary activities to form an opinion about the subject matter.**
- C. To the degree to which an Assurance Provider can minimize costs and maximize efficiency in performing audits.
- D. To the degree to which an Assurance Provider can adhere to industry standards and best practices in performing audits.

Answer: B

Explanation:

Assurance Objectivity refers to the assurance provider's ability to maintain independence and impartiality in evaluating subject matter.

* Impartiality:

* Assurance providers must remain unbiased and free from conflicts of interest to ensure their conclusions are trustworthy.

* Independence:

* Assurance activities should be conducted independently of the area or individuals being evaluated.

* Conduct of Activities:

* The assurance provider must have the freedom to perform all necessary procedures to evaluate the subject matter comprehensively.

References:

* IIA Standards (Independence and Objectivity): Highlights the importance of maintaining objectivity in internal audit and assurance activities.

* ISO 19011: Reinforces objectivity as a core principle in auditing practices.

NEW QUESTION # 152

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

- A. **To define results and indicators that are Specific, Measurable, Achievable, Relevant, and Time-Bound, 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 Stacked, Monitored, Achievable, Right, and Timely, especially for results and indicators that "run the organization."

Answer: A

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.

Reference:

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

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

NEW QUESTION # 153

What is the difference between "inherent effect" and "residual effect" of uncertainty?

- A. Inherent effect is the effect of uncertainty in the presence of actions and controls, while residual effect is the effect of

- uncertainty in the absence of actions and controls
- B. Inherent effect is the effect of uncertainty in the absence of actions and controls, while residual effect is the effect of uncertainty in the presence of actions and controls
- C. Inherent effect is the effect of uncertainty in the absence of risk, while residual effect is the effect of uncertainty in the absence of reward
- D. Inherent effect is the effect of uncertainty in the presence of risk, while residual effect is the effect of uncertainty in the presence of reward

Answer: B

Explanation:

The concepts of inherent effect and residual effect are critical in understanding the impact of risk controls and mitigation strategies in risk management.

Inherent Effect (Inherent Risk):

Refers to the level of uncertainty or risk before any actions, controls, or mitigation measures are implemented.

It represents the raw risk that exists naturally in the absence of preventive or corrective measures.

Residual Effect (Residual Risk):

Refers to the level of uncertainty or risk after actions, controls, and mitigation measures have been implemented.

It represents the remaining risk that an organization must accept or tolerate despite its efforts to reduce it.

Why Option B is Correct:

Option B accurately reflects the distinction:

Inherent effect = effect of uncertainty without controls.

Residual effect = effect of uncertainty with controls.

Options A, C, and D confuse the relationship between risk, reward, controls, and uncertainty and are therefore incorrect.

Relevant Frameworks and Guidelines:

ISO 31000 (Risk Management): Discusses inherent and residual risk as key components of risk evaluation and treatment.

COSO ERM Framework: Highlights the importance of assessing inherent and residual risks when evaluating the effectiveness of risk controls.

In summary, the inherent effect of uncertainty is observed before controls are applied, while the residual effect is the remaining uncertainty after implementing controls. This distinction is crucial for evaluating the effectiveness of risk mitigation strategies.

NEW QUESTION # 154

What is the importance of linking (or laddering) objectives with superior-level objectives?

- A. Linking with superior-level objectives is essential to ensure that the same exact objectives are used by all levels and units in their day-to-day jobs
- B. Linking with superior-level objectives is essential to ensure organizational alignment and to ensure that subordinate units contribute to the most important objectives and priorities of the organization
- C. Linking with superior-level objectives is necessary to reduce the number of objectives and simplify the organization's structure
- D. Linking with superior-level objectives is important for ensuring that employees receive appropriate compensation and benefits based on meeting objectives

Answer: B

NEW QUESTION # 155

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