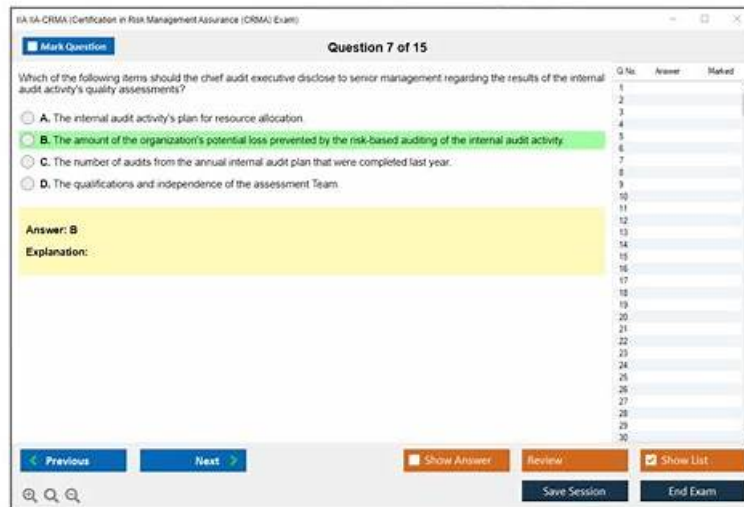


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IIA Certification in Risk Management Assurance (CRMA) Exam Sample Questions (Q88-Q93):

NEW QUESTION # 88

A new internal audit activity is creating its first charter. According to IIA guidance, which of the following objectives would be appropriate for inclusion in the charter?

- **A. Oversee the establishment and administration of an effective risk management program**
- B. Evaluate the adequacy and effectiveness of the organization's governance activities.
- C. Continuously monitor the organization's overall risk activities in relation to its risk appetite.
- D. Assist management in implementing recommended control improvements.

Answer: A

NEW QUESTION # 89

Allegations have been made that an organization's share price has been manipulated.

Which of the following would provide an internal auditor with the most objective evidence in this case?

- **A. Former financial consultants.**
- B. Major shareholders of the organization.
- C. Large customers of the organization.
- D. Former members of management.

Answer: A

NEW QUESTION # 90

Which of the following is not one of the 10 core competencies identified in the IIA Competency Framework?

- A. Governance, risk, and control.
- B. Internal audit delivery.
- C. Business acumen.
- **D. Performance management.**

Answer: D

NEW QUESTION # 91

Which of the following would provide the best evidence of errors in the quantities of items received from suppliers?

- A. Suppliers' reports of over shipments.
- B. Observation and inspection of inventory.
- **C. Warehouse receiving logs.**
- D. Purchase requisitions and purchase orders.

Answer: C

NEW QUESTION # 92

Which of the following is the primary engagement responsibility of an entry-level internal auditor?



- A. Documentation.
- **B. Analysis.**
- C. Reporting.
- D. Leadership.

Answer: B

NEW QUESTION # 93

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