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OCEG GRCP Exam Syllabus Topics:

Topic	Details

Topic 1	<ul style="list-style-type: none"> • GRC Capability Model Details: This section of the exam measures the skills of GRC Strategy Makers and covers detailed components of the GRC Capability Model. It includes understanding various elements and practices, key actions, and controls necessary for effective governance, risk management, and compliance.
Topic 2	<ul style="list-style-type: none"> • Learn Component: This subsection focuses on the learning aspect of the GRC Capability Model, emphasizing foundational knowledge necessary for effective governance practices. A key skill assessed is understanding basic GRC principles to support strategic initiatives.
Topic 3	<ul style="list-style-type: none"> • Perform Component: This subsection emphasizes executing GRC activities and implementing controls to manage risks effectively. A key skill assessed is the ability to perform risk assessments and implement necessary actions.

OCEG GRC Professional Certification Exam Sample Questions (Q168-Q173):

NEW QUESTION # 168

Which category of actions and controls in the IACM includes human factors such as structure, accountability, education, and enablement?

- A. Technology
- B. Policy
- C. People
- D. Information

Answer: C

Explanation:

The People category in the IACM addresses human factors critical for implementing and sustaining effective actions and controls.

Human Factors:

Structure: Organizational design and role assignments.

Accountability: Ensuring individuals are responsible for actions.

Education: Providing training and awareness.

Enablement: Empowering individuals with tools and resources.

Examples:

Leadership development programs.

Defining accountability matrices.

Why Other Options Are Incorrect:

A: Technology refers to tools and systems, not human elements.

B: Policies are formal guidelines, not human-centric controls.

C: Information involves data, not human behaviors.

Reference:

OCEG IACM Framework: Explains the critical role of the people category in organizational controls.

NEW QUESTION # 169

What is the significance of "assurance objectivity" in providing a higher level of assurance?

- A. It is only important for high levels of assurance in financial audits
- B. It is not relevant to the level of assurance and does not affect the assurance process
- C. It is determined by the governing authority and enhances the level of assurance
- D. It contributes to a higher level of assurance by enhancing impartiality and credibility

Answer: D

Explanation:

Objectivity in assurance means conducting evaluations without bias, ensuring that findings and conclusions are based solely on evidence. This impartiality is crucial for building credibility with stakeholders, as they rely on assurance reports to make decisions.

Why Objectivity Matters:

* Impartiality:

- * Objective assurance ensures that evaluations are not influenced by personal interests or external pressures.
 - * Example: An internal auditor independently assessing the effectiveness of financial controls without influence from the finance department.
 - * Credibility:
 - * Stakeholders trust objective assurance reports more because they reflect an unbiased evaluation of the organization's practices and controls.
 - * Higher Quality Assurance:
 - * Objectivity leads to more accurate, fair, and useful assurance outcomes, supporting better decision-making.
- Why Option C is Correct:
Objectivity enhances impartiality and credibility, providing stakeholders with a higher level of assurance that findings are accurate and trustworthy.
- Why the Other Options Are Incorrect:
- * A. Financial audits only: Objectivity is essential across all types of assurance, not just financial.
 - * B. Not relevant: Objectivity is crucial; without it, the assurance process loses its integrity.
 - * D. Determined by governing authority: Objectivity is a professional standard, not set by governance bodies alone.
- References and Resources:
- * IIA Standards- Internal Audit standards highlight the importance of objectivity for reliable assurance.
 - * ISO 19011:2018- Emphasizes the need for objectivity in auditing practices.
 - * COSO Internal Control Framework- Discusses objectivity's role in effective control and assurance.

NEW QUESTION # 170

What is the role of identification criteria?

- A. Identification criteria are used to calculate the total budget for the organization based on priority objectives and the number of related obstacles and obligations.
- B. Identification criteria are used to establish the communication channels within the organization regarding opportunities, obstacles, and obligations.
- **C. Identification criteria are used to focus on priority objectives and results.**
- D. Identification criteria are used to determine the order in which units undertake identification activities.

Answer: C

Explanation:

Identification criteria are tools used to guide the identification of elements critical to achieving objectives, such as opportunities, obstacles, and obligations.

* Purpose of Identification Criteria:

- * Focus efforts on priority objectives and results that align with organizational goals.
- * Streamline the identification process to ensure efficiency and relevance.

* Examples:

- * Criteria may include relevance to strategic objectives, potential impact, and urgency.

* Why Other Options Are Incorrect:

- * A: Criteria are not about sequencing identification activities.
- * B: They do not directly calculate budgets but may inform resource allocation.
- * D: Establishing communication channels is a separate organizational function.

References:

- * OCEG GRC Capability Model: Highlights criteria to prioritize objectives and results in identification processes.
- * ISO 31000 (Risk Management): Discusses criteria for identifying risks and opportunities.

NEW QUESTION # 171

Why is it important for an organization to balance the needs of diverse stakeholders?

- A. To prevent stakeholders from forming alliances against the organization.
- **B. To address the requests, wants, or expectations of stakeholders and inform the mission, vision, and objectives of the organization.**
- C. To comply with industry regulations regarding stakeholder management.
- D. To ensure that all stakeholders receive equal consideration.

Answer: B

NEW QUESTION # 172

Can the Second Line provide assurance over First Line activities, and under what conditions?

- A. Yes, the Second Line may provide assurance over First Line activities so long as the activities under examination were not designed or performed by the Second Line, and the Second Line personnel have the required degree of Assurance Objectivity and Assurance Competence relative to the subject matter and desired Level of Assurance
- B. No, the Second Line cannot provide assurance over First Line activities because it is focused on strategic planning and long-term goals, not on assurance activities
- C. Yes, the Second Line can provide assurance over First Line activities regardless of the design or performance of the activities because it has a higher level of authority and the necessary skills
- D. No, the Second Line cannot provide assurance over First Line activities because it lacks the necessary authority and jurisdiction

Answer: A

Explanation:

In the Three Lines of Defense Model, the Second Line (functions such as risk management and compliance) may provide assurance over First Line (business operations) activities under specific conditions to ensure independence, objectivity, and competence.

Conditions for Second Line Assurance:

Separation of Duties: The Second Line can only provide assurance if it did not design or perform the activities it is examining. This separation is crucial to avoid conflicts of interest.

Assurance Objectivity: The Second Line personnel must maintain objectivity, avoiding any bias or personal stake in the outcome of their evaluations.

Assurance Competence: The Second Line must have the technical expertise and skills required to evaluate the subject matter accurately.

Why Option C is Correct:

It aligns with the principles of independence and objectivity required for assurance activities.

It recognizes the Second Line's role in oversight and assurance without encroaching on the operational responsibilities of the First Line.

Relevant Frameworks and Guidelines:

IIA's Three Lines Model (2020): Emphasizes the importance of objectivity and independence in assurance activities.

COSO ERM Framework: Discusses the distinct roles of governance, risk, and assurance functions.

In summary, the Second Line can provide assurance over the First Line, but only under conditions that ensure objectivity and competence, as outlined in established GRC models and frameworks.

NEW QUESTION # 173

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