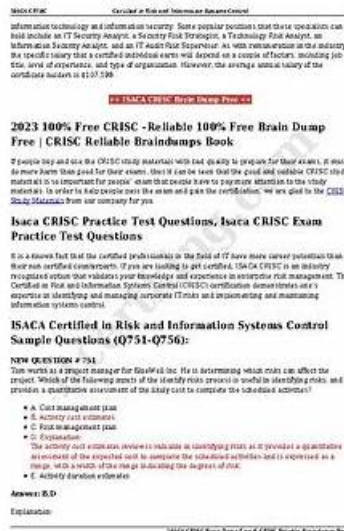


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ISACA Certified in Risk and Information Systems Control Sample Questions (Q351-Q356):

NEW QUESTION # 351

You are working in an enterprise. Assuming that your enterprise periodically compares finished goods inventory levels to the perpetual inventories in its ERP system. What kind of information is being provided by the lack of any significant differences between perpetual levels and actual levels?

- A. Direct information
- B. Risk audit information
- C. Indirect information
- D. Risk management plan

Answer: C

Explanation:

Explanation/Reference:

Explanation:

The lack of any significant differences between perpetual levels and actual levels provides indirect information that its billing controls are operating. It does not provide any direct information.

Incorrect Answers:

A: It does not provide direct information as there is no information about the propriety of cutoff.

C, D: These are not the types of information.

NEW QUESTION # 352

You are working in an enterprise. Your enterprise is willing to accept a certain amount of risk. What is this risk called?

- A. Aversion
- B. Tolerance
- C. Appetite
- D. Hedging

Answer: C

Explanation:

Explanation/Reference:

Explanation:

Risk appetite considers the qualitative and quantitative aspects of accepting risks in an organization. The term refers to the type of risks the organization is willing to pursue, as well as amount of risk and the level of risk.

Risk appetite is the amount of risk a company or other entity is willing to accept in pursuit of its mission.

This is the responsibility of the board to decide risk appetite of an enterprise. When considering the risk appetite levels for the enterprise, the following two major factors should be taken into account:

□ The enterprise's objective capacity to absorb loss, e.g., financial loss, reputation damage, etc.

□ The culture towards risk taking-cautious or aggressive. In other words, the amount of loss the enterprise wants to accept in pursuit of its objective fulfillment.

Incorrect Answers:

A, B: Aversion and hedging are related to each other and represents the avoidance of risk within the organization.

D: The acceptable variation relative to the achievement of an objective is termed as risk tolerance. In other words, risk tolerance is the acceptable deviation from the level set by the risk appetite and business objectives.

Risk tolerance is defined at the enterprise level by the board and clearly communicated to all stakeholders.

A process should be in place to review and approve any exceptions to such standards.

NEW QUESTION # 353

Which of the following is the GREATEST concern associated with the use of artificial intelligence (AI) language models?

- A. Staff could become overly reliant on the model.
- B. The model could be hacked or exploited.
- C. The model could be used to generate inaccurate content.
- **D. It could lead to biased recommendations.**

Answer: D

Explanation:

Biased recommendations from AI models can perpetuate or exacerbate organizational risks, especially in decision-making processes, regulatory compliance, and ethical standards. Addressing such concerns is vital under the Emerging Technology Risks domain in risk management.

NEW QUESTION # 354

Which of the following is the MOST useful information for a risk practitioner when planning response activities after risk identification?

- A. Risk priorities
- B. Risk register
- C. Risk heat maps
- **D. Risk appetite**

Answer: D

NEW QUESTION # 355

An assessment of information security controls has identified ineffective controls. Which of the following should be the risk practitioner's FIRST course of action?

- A. Deploy a compensating control to address the identified deficiencies.
- B. Report the ineffective control for inclusion in the next audit report.
- C. Request a formal acceptance of risk from senior management.
- **D. Determine whether the impact is outside the risk appetite.**

Answer: D

Explanation:

The first course of action for the risk practitioner when identifying ineffective controls is to determine whether the impact of the control failure is outside the risk appetite of the organization. The risk appetite is the amount and type of risk that an organization is willing to accept in pursuit of its objectives. If the impact is within the risk appetite, the risk practitioner may decide to accept the risk or monitor the situation. If the impact is outside the risk appetite, the risk practitioner may need to escalate the issue, report the ineffective control, request a formal acceptance of risk, or deploy a compensating control.

References: The answer is based on the following sources:

*CRISC Review Manual, 7th Edition, Chapter 3: Risk Response and Reporting, pages 149-1501

*CRISC Review Questions, Answers & Explanations Database, 12 Month Subscription, Question ID: QID-10042

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NEW QUESTION # 356

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