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IIA Certification in Risk Management Assurance (CRMA) Exam Sample Questions (Q150-Q155):

NEW QUESTION # 150

Which of the following is most likely to function as a directive control?

- A. Insurance claims.
- B. Cycle counts.
- C. Security dogs.
- D. Alert employees.

Answer: D

NEW QUESTION # 151

While auditing an organization's credit approval process, an internal auditor learns that the organization has made a large loan to another auditor's relative. Which course of action should the auditor take?

- A. Proceed with the audit engagement, but do not include the relative's information.
- B. Disclose in the engagement final communication that the relative is a customer.
- C. Immediately withdraw from the audit engagement.
- D. Have the chief audit executive and management determine whether the auditor should continue with the audit engagement.

Answer: D

NEW QUESTION # 152

A credit card company detects potential errors in credit card numbers by checking whether all entered numbers contain the correct amount of digits. This is an example of which of the following IT controls?

- A. Logic test.
- B. Balancing control activities.
- C. Check digits.
- D. Data integrity tests.

Answer: A

NEW QUESTION # 153

The last quality assessment of the internal audit activity identified three areas for improvement: the achievement of audit engagement objectives, quality of work, and staff development. According to IIA guidance, which of the following should be the chief audit executive's primary focus to achieve these recommended improvements?

- A. Demonstrated compliance with procedures.
- B. Employment of tools and techniques.
- C. Due professional care.
- D. Engagement supervision.

Answer: D

NEW QUESTION # 154

Which of the following is the best way to detect fraud?

- A. Conduct anti-fraud training.
- B. Activate a whistleblower hotline.
- C. Implement process controls.
- D. Perform background investigations.

Answer: B

NEW QUESTION # 155

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