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## AGRC ICCGO Exam Syllabus Topics:

Topic	Details

Topic 1	<ul style="list-style-type: none"> <li>• Internal Audit: This section of the exam measures the skills of Corporate Governance Consultants and covers the purpose of internal audit functions in monitoring compliance and strengthening governance practices.</li> </ul>
Topic 2	<ul style="list-style-type: none"> <li>• Corporate Governance Report Preparation: This section of the exam measures the skills of Corporate Governance Consultants and covers the process of drafting governance reports in line with established standards.</li> </ul>
Topic 3	<ul style="list-style-type: none"> <li>• Parties Involved in Corporate Governance: This section of the exam measures the skills of Corporate Governance Consultants and covers the various stakeholders, including boards, management, and shareholders, who play a role in governance structures.</li> </ul>
Topic 4	<ul style="list-style-type: none"> <li>• Examining Examples of Corporate Governance Reports of Some Organizations: This section of the exam measures the skills of Corporate Governance Consultants and covers reviewing real-world examples of governance reports from different organizations to understand practical applications.</li> </ul>
Topic 5	<ul style="list-style-type: none"> <li>• Corporate Governance Definition, Characteristics, and Importance: This section of the exam measures the skills of Corporate Governance Consultants and covers the basic definition of governance, its key traits, and why it is important for organizational stability and stakeholder trust.</li> </ul>
Topic 6	<ul style="list-style-type: none"> <li>• Corporate Governance Sample Report Preparation: This section of the exam measures the skills of Internal Auditors and covers preparing sample governance reports to demonstrate compliance and best practices.</li> </ul>
Topic 7	<ul style="list-style-type: none"> <li>• Anti-Corruption Mechanisms: This section of the exam measures the skills of Corporate Governance Consultants and covers preventive measures and mechanisms that organizations adopt to curb corruption and enhance credibility.</li> </ul>
Topic 8	<ul style="list-style-type: none"> <li>• Corporate Governance Report Components: This section of the exam measures the skills of Internal Auditors and covers the essential components that form a standard corporate governance report for organizational review.</li> </ul>
Topic 9	<ul style="list-style-type: none"> <li>• Financial and Administrative Corruption: This section of the exam measures the skills of Internal Auditors and covers common forms of corruption, their effects on organizations, and the role of monitoring systems in detecting them.</li> </ul>
Topic 10	<ul style="list-style-type: none"> <li>• Corporate Governance: Transparency and Disclosure: This section of the exam measures the skills of Internal Auditors and covers the importance of transparent communication, financial disclosures, and ethical practices in building trust.</li> </ul>
Topic 11	<ul style="list-style-type: none"> <li>• Corporate Governance Determinants and Principles: This section of the exam measures the skills of Internal Auditors and covers the main factors that shape governance frameworks and the guiding principles that ensure accountability and fairness in decision-making.</li> </ul>

## AGRC International Certified Corporate Governance Officer Sample Questions (Q22-Q27):

### NEW QUESTION # 22

The "Three Lines of Defense" model is one of the well-known tools for understanding and implementing risk management, and the first line of defense includes:

- A. Internal audit
- B. Internal control procedures
- C. Risk management

**Answer: B**

### NEW QUESTION # 23

The classification of independent board members includes, and among the symptoms of a lack of independence are:

- A. He receives a financial amount as a bonus in addition to the remuneration for his board membership or any of its committees that exceeds 250,000 riyals or 50% of his remuneration in the previous year.
- B. The percentage of his ownership is 10% or more of the company's shares.
- C. He has spent more than 9 consecutive or separate years as a member of the company's board of directors.

Answer: C

### NEW QUESTION # 24

Reducing conflicts of interest between the General Assembly, the Board of Directors, and the executive managers is:

- A. One of the results of the availability of internal and external factors affecting corporate governance.
- B. One of the results of the availability of internal factors affecting corporate governance.
- C. One of the results of the availability of external factors affecting corporate governance.

Answer: A

### NEW QUESTION # 25

The specializations and responsibilities of the audit committee can be summarized in:

- A. Internal audit and external audit.
- B. Submitting to the board issues that the committee deems necessary to take action on, supported by its recommendations and the procedures that the board must take.
- C. Financial reports, internal audit, external audit, and compliance.

Answer: C

### NEW QUESTION # 26

The final internal audit report is submitted to:

- A. The risk committee and then to the audit committee.
- B. The audit committee and then to the CEO.
- C. The CEO and then to the audit committee.










Answer: B

### NEW QUESTION # 27

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