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The CRMA certification is highly valued by employers, as it provides evidence of an individual's skills and knowledge in risk management assurance. Certification in Risk Management Assurance (CRMA) Exam certification is recognized globally and is a valuable asset for professionals seeking to advance their careers in internal auditing, risk management, or corporate governance. The CRMA certification is also a prerequisite for some advanced certifications, such as the Certified Internal Auditor (CIA) or the Certification in Control Self-Assessment (CCSA).

The Certification in Risk Management Assurance (CRMA) is a professional certification offered by the Institute of Internal Auditors (IIA). The CRMA certification is designed to recognize individuals with expertise in risk management assurance, and it is an essential certification for professionals who want to specialize in risk management. The CRMA certification demonstrates that individuals have

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IIA Certification in Risk Management Assurance (CRMA) Exam Sample Questions (Q79-Q84):

NEW QUESTION # 79

Which of the following would be the most important consideration by the internal audit activity when selecting employees to perform an internal quality assessment?

- A. Previous experience working with the internal audit activity.
- **B. Their understanding of auditing standards.**
- C. The nature of their regular duties and responsibilities.
- D. Their reporting line within the organization.

Answer: B

NEW QUESTION # 80

In which of the following functions would fraud be most likely to occur?

- A. Maintaining custody of inventory records.
- B. Approving changes to employee records.
- **C. Collecting payments on accounts.**
- D. Preparing customer statements.

Answer: C

NEW QUESTION # 81

Which of the following risk management activities is most appropriate for an internal auditor to undertake?

- A. Impose risk management processes.
- B. Implement risk responses on management's behalf.
- C. Coordinate risk management activities.
- **D. Review the management of key risks.**

Answer: D

NEW QUESTION # 82

Which of the following scenarios best illustrates the principle of due professional care?

- A. An internal auditor has been given sufficient authority to access documents needed to make an appraisal of an issue.
- B. An internal auditor declares that he would have a conflict of interest in providing planned audit support.
- C. An internal auditor uses technology-based audit techniques to ensure that all significant risks are identified.
- **D. An internal auditor evaluates the significant risks arising from a consulting engagement.**

Answer: D

NEW QUESTION # 83

Which of the following professional development approaches would offer internal auditors the most opportunities to broaden their engagement experiences?

- A. Assign more experienced internal auditors to mentor the less experienced auditors.
- **B. Rotate internal auditors among different engagement assignments.**
- C. Send internal auditors to external trainings in advanced internal audit topics.
- D. Appraise internal auditors' performance and competencies at least annually and issue constructive feedback.

Answer: B

NEW QUESTION # 84

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