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OCEG GRC Professional Certification Exam Sample Questions (Q188-Q193):

NEW QUESTION # 188
What is compliance, and how is it measured in an organization?

- A. Compliance is the ability to avoid legal disputes, and it is measured by the number of lawsuits and enforcement actions filed against the organization.
- B. Compliance is a measure of the degree to which obligations are proven to be addressed, and it is measured by assessing requirements, actions & controls to address requirements, and evidence of effectiveness.
- C. Compliance is the level of stakeholder satisfaction measured through stakeholder surveys and feedback.
- D. Compliance is the financial success of the organization, and it is measured by revenue and profit margins.

Answer: B

Explanation:
Compliance refers to the organization's adherence to mandatory and voluntary obligations, measured by evaluating its ability to meet these requirements effectively.
Definition:
Compliance involves implementing and monitoring actions and controls to fulfill legal, regulatory, and ethical obligations.
Measurement:
Requirements: Assessing the obligations the organization must meet.
Actions and Controls: Evaluating the mechanisms in place to achieve compliance.
Effectiveness: Verifying outcomes through audits, reviews, and monitoring.
Why Other Options Are Incorrect:
B: Avoiding disputes is a byproduct, not the definition of compliance.
C: Financial success is unrelated to compliance as a specific discipline.
D: Stakeholder satisfaction is broader than compliance metrics.
Reference:
ISO 37301 (Compliance Management Systems): Explains how to implement, measure, and monitor compliance.
COSO ERM Framework: Discusses compliance as part of risk and governance activities.

NEW QUESTION # 189
What is the primary purpose of interacting with stakeholders in an organization?

- A. To ensure stakeholders invest in the organization
- B. To gather feedback for marketing campaigns
- C. To understand expectations, requirements, and perspectives that impact the organization
- D. To negotiate contracts and agreements with stakeholders

Answer: C

Explanation:
Interacting with stakeholders is a critical component of effective GRC practices. The primary purpose is to understand their expectations, requirements, and perspectives, which can impact the organization's ability to achieve objectives, manage risks, and maintain compliance.
Key Objectives of Stakeholder Interaction:
Understanding Expectations: Identifying what stakeholders need and expect from the organization.
Addressing Requirements: Ensuring the organization complies with legal, regulatory, and ethical obligations.
Incorporating Perspectives: Gaining insights from stakeholders to improve decision-making and performance.
Why Option A is Correct:
Option A accurately describes the purpose of stakeholder interaction, which is to understand and align with their expectations and requirements.
Option B (marketing feedback) and Option C (contract negotiation) are narrow in focus and not the primary purpose of stakeholder interaction.
Option D (ensuring investment) applies to a subset of stakeholders (investors) but does not address the broader purpose.
Relevant Frameworks and Guidelines:
ISO 26000 (Social Responsibility): Recommends stakeholder engagement to understand expectations and improve accountability.
COSO ERM Framework: Highlights stakeholder perspectives as critical for effective risk management.
In summary, the primary purpose of stakeholder interaction is to understand their expectations and incorporate their perspectives into organizational decision-making, ensuring alignment and trust.

NEW QUESTION # 190
What is the objective of improving actions and controls to address root causes and weaknesses associated with unfavorable events?

- A. To ensure that future events of similar nature are less likely to occur and are less harmful.
- B. To escalate incidents for investigation and identify them as in-house or external.
- C. To provide incentives to employees for favorable conduct.
- D. To determine if, when, how, and what to disclose regarding unfavorable events.

Answer: A

Explanation:

The primary objective of improving actions and controls is to address root causes and weaknesses to prevent the recurrence of unfavorable events and mitigate their impact.

* Key Objectives:
* Reduce the likelihood of similar unfavorable events occurring in the future.
* Minimize the harm caused by such events if they do occur.
* Steps to Address Root Causes:
* Conduct thorough investigations to identify the underlying issues.
* Enhance or implement new controls to address identified gaps.
* Why Other Options Are Incorrect:
* A: Escalating incidents is part of incident management, not the improvement of controls.
* B: Incentives promote favorable conduct but do not address root causes.
* C: Disclosure decisions are a separate consideration from improving controls.
References:
* COSO ERM Framework: Highlights addressing root causes to strengthen controls.
* OCEG GRC Capability Model: Recommends continuous improvement of actions and controls.

NEW QUESTION # 191

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

- A. 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
- B. No, the Second Line cannot provide assurance over First Line activities because it lacks the necessary authority and jurisdiction
- C. 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
- D. 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

Answer: C

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 # 192

What are the two key factors that determine the level of assurance provided by an assurance provider?

- A. Assurance Transparency and Assurance Accountability
- B. Assurance Efficiency and Assurance Effectiveness
- C. Assurance Objectivity and Assurance Competence

- D. Assurance Consistency and Assurance Reliability

Answer: C

NEW QUESTION # 193

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