

# **IIA-CRMA-ADV Cert Pass Certify| Pass-Sure Official IIA-CRMA-ADV Study Guide: Certification in Risk Management Assurance**



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### **IIA Certification in Risk Management Assurance Sample Questions (Q211-Q216):**

#### **NEW QUESTION # 211**

Which of the following are generally recognized as essential elements of a corporate social responsibility program?

- A. Organizational governance and financial reporting.
- **B. Human rights and the environment.**
- C. Consumer issues and return on investment.
- D. Fair operating practices and government regulation.

**Answer: B**

**NEW QUESTION # 212**

Which of the following audit techniques is used to evaluate control design while also embodying auditing's analytical process?

- A. A risk and control matrix.
- B. A flowchart.
- C. A process narrative.
- D. A walk-through.

**Answer: A**

**NEW QUESTION # 213**

An internal auditor uses a predefined macro provided in a popular spreadsheet application to verify the present value of the organization's investments. Which of the following is the most appropriate course of action regarding the auditor's use of this functionality?

- A. The auditor should review the programming of the macro before its use to ensure that it is appropriate for the required calculations.
- B. The auditor should perform a manual recalculation of several results to validate and document the results.
- C. The auditor should accept the calculations generated by the function, as any further work or documentation would be inefficient.
- D. The auditor should tabulate the results in the spreadsheet to ensure the macro has generated the correct results for all calculations.

**Answer: B**

**NEW QUESTION # 214**

An organization has implemented a new automated payroll system that contains a table of pay rates that are matched to employee job classifications. Which control should an internal auditor suggest in order to ensure that the table is updated correctly, and is used only for valid pay changes?

- A. Require a supervisor in the department, who has the ability to change the table, to compare the changes to a signed management authorization.
- B. Require a manager, who is independent of the system and who cannot change the table, to authorize and sign-off on any employee pay changes.
- C. Ensure that adequate edit and reasonableness checks are built into the automated system.
- D. Restrict data-table access from management and line supervisors who have the authority to determine pay rates.

**Answer: B**

**NEW QUESTION # 215**

According to The MA Global Internal Audit Competency Framework, which of the following areas of training would best assist the internal audit activity in improving its use of tools and techniques?

- A. Ethics and fraud.
- B. Financial accounting.
- C. Negotiation and conflict resolution.
- D. Project management.

**Answer: D**

**NEW QUESTION # 216**

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