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Certification in Risk Management Assurance

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IIA Certification in Risk Management Assurance Sample Questions (Q94-Q99):

NEW QUESTION # 94

Which of the following is an example of a detective control?

- A. Auto-correct software functionality.
- B. Safety instructions.
- C. Automatic shut-off valve.
- **D. Confirmation with suppliers and vendors.**

Answer: D

NEW QUESTION # 95

Which of the following is not an appropriate activity for internal auditors to perform?

- A. Accumulate data, obtain varying views, and report information to senior management.
- **B. Implement solutions for specific organizational problems.**
- C. Recommend management seek a consulting firm to advise on outsourcing.
- D. Highlight matters that require management's attention.

Answer: B

NEW QUESTION # 96

According to IIA guidance, which of the following objectives of an assurance engagement for the organization's risk management process is valid?

- **A. Risks have been accurately analyzed and evaluated.**
- B. All risks have been identified and mitigated.
- C. The board is appropriately addressing intolerable risks.
- D. All controls are both adequate and efficient.

Answer: A

NEW QUESTION # 97

Which of the following actions does not violate the IIA Code of Ethics or Standards?

- A. An internal auditor performing an audit on procedures that they were responsible for creating.
- **B. An internal auditor disclosing confidential information in response to a lawsuit.**
- C. An internal auditor disclosing details of an audit report to colleagues from a different organization.
- D. An internal auditor performing an audit on an operation that they managed less than a year ago.

Answer: B

NEW QUESTION # 98

Which of the following audit procedures would provide the most relevant information to identify discrepancies between budgeted versus actual raw material consumption in a production facility?

- A. Inquiry.
- B. Document verification.
- **C. Analytical review.**
- D. Observation.

Answer: C

NEW QUESTION # 99

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