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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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