PassTest

Bessere Qualität , bessere Dienstleistungen!

Q&A

http://www.passtest.de

Einjährige kostenlose Aktualisierung

Exam : **IIA-CRMA**

Title : Certification in Risk Management Assurance (CRMA) Exam

Version : DEMO

1.Allegations have been made that an organization's share price has been manipulated.
Which of the following would provide an internal auditor with the most objective evidence in this case?
A. Major shareholders of the organization.
B. Large customers of the organization.
C. Former members of management.
D. Former financial consultants.
Answer: D

2.Which of the following is not a standard technique that the chief audit executive (CAE) would use to provide evidence of supervisory review of working papers?
A. The CAE initials and dates every working paper after it has been reviewed.
B. The CAE completes an engagement working paper checklist.
C. The CAE prepares a memorandum discussing the results of the working paper review.
D. The CAE utilizes an external third party to make an objective recommendation after each working paper review.
Answer: D

3.Which of the following best ensures an internal audit activity has the ability to render impartial and unbiased assessments?
A. Organizational status and objectivity.
B. Supervision of the chief audit executive (CAE) by senior management.
C. Organizational knowledge and skills.
D. CAE certification.
Answer: A

4.According to the Standards, for how long should internal auditors who have previously performed or had management responsibility for an operation wait to become involved in future internal audit activity with that same operation?
A. Three months.
B. Six months.
C. One year.
D. Two years.
Answer: C

5.According to IIA guidance, which of the following is the best example of a system application control?
A. A physical security control over a data center.
B. A system development life cycle control.
C. A program change management control.
D. An input control over data integrity.
Answer: D