



# IIA-CRMA<sup>Q&As</sup>

Certification in Risk Management Assurance (CRMA)

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### QUESTION 1

Which of the following is most likely to enhance an internal auditor's objectivity?

- A. An auditor is appropriately able to communicate results.
- B. An auditor performs his work free from interference.
- C. An auditor is unrestricted in determination of scope.
- D. An auditor avoids conflicts of interest.

Correct Answer: D

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### QUESTION 2

According to the International Professional Practices Framework, which of the following are allowable activities for an internal auditor?

1.  
Advocating the establishment of a risk management function.
  2.  
Identifying and evaluating significant risk exposures during audit engagements.
  3.  
Developing a risk response for the organization if there is no chief risk officer.
  4.  
Benchmarking risk management activities with other organizations.
  5.  
Documenting risk mitigation strategies and techniques.
- A. 4 and 5 only.
  - B. 1, 2, and 3 only.
  - C. 1, 2, 4, and 5 only.
  - D. 2, 3, 4, and 5 only.

Correct Answer: C

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### QUESTION 3



The internal audit activity is planning a procurement audit and needs to obtain a thorough understanding of the subcontracting process, which can involve multiple individuals in multiple countries.

Which of the following internal audit tools would be most effective to document the process and the key controls?

- A. Internal control checklist.
- B. Procurement employee survey.
- C. Cross-functional flow chart.
- D. Segregation of duties matrix.

Correct Answer: C

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#### QUESTION 4

An internal audit charter describes the mission and scope of the internal audit activity (IAA), responsibilities of the IAA, accountability of the chief audit executive, independence of the IAA, and standards followed by the IAA. Which of the following also should be included in the charter?

- A. The purpose of the IAA.
- B. The IAA's right to have unrestricted access to functions, records, personnel, and physical property.
- C. A detailed audit plan or program for the year.
- D. The job specifications and descriptions of the internal audit staff.

Correct Answer: B

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#### QUESTION 5

Which of the following techniques would best assist an internal auditor in evaluating the efficiency of a wholesale grocery distributor's process to fill and package orders for shipping?

- A. A Bedford analysis of orders filled to average delivery times.
- B. Decision trees rating actual performance against requirements.
- C. Queuing theory to assess potential bottlenecks in the process.
- D. A program evaluation and review technique chart.

Correct Answer: C