

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

Certification in Risk Management Assurance (CRMA)

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**QUESTION 1**

Which of the following is an example of a transaction-level control?

- A. Human resource policies.
- B. Tone at the top.
- C. Reconciliations of primary accounts.
- D. Inventory counts.

Correct Answer: C

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**QUESTION 2**

Which of the following scenarios best illustrates the principle of due professional care?

- A. An internal auditor evaluates the significant risks arising from a consulting engagement.
- B. An internal auditor declares that he would have a conflict of interest in providing planned audit support.
- C. An internal auditor has been given sufficient authority to access documents needed to make an appraisal of an issue.
- D. An internal auditor uses technology-based audit techniques to ensure that all significant risks are identified.

Correct Answer: A

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**QUESTION 3**

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 walk-through.
- D. A process narrative.

Correct Answer: A

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**QUESTION 4**

An internal auditor is conducting an assessment of the organization's fraud prevention program using the COSO enterprise risk management framework. According to this framework, which of the following activities would fall under the control environment component for preventing fraud?

1.

The organization uses an automated authority approval matrix to control payments.

2.

The organization has a whistleblower hotline that is available to employees.

3.

Annually, every manager completes a comprehensive fraud assessment of his or her department.

4.

Annually, the organization reviews and communicates the code of expected behavior.

A. 1 and 2.

B. 1 and 3.

C. 2 and 3.

D. 2 and 4.

Correct Answer: D

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#### QUESTION 5

Which of the following items should the chief audit executive disclose to senior management regarding the results of the internal audit activity's quality assessments?

A. The internal audit activity's plan for resource allocation.

B. The amount of the organization's potential loss prevented by the risk-based auditing of the internal audit activity.

C. The number of audits from the annual internal audit plan that were completed last year.

D. The qualifications and independence of the assessment Team.

Correct Answer: B

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