

IIA

Exam IIA-CGAP

Certified Government Auditing Professional

Verson: Demo

[Total Questions: 10]

Question No : 1

If the audit organization has done what is given below then in general, reviewers can conclude there is reasonable assurance that an internal quality control system is effective. please mark the correct option:

- A. Not implemented adequate audit policies and procedures.
- B. Followed applicable auditing standards.
- C. Implemented adequate audit policies and procedures.
- D. Not followed applicable auditing standards.

Answer: B,C

Question No : 2

Grants are used by governments to operate programs and provide services. Following are some of the some of the advantages of using grants please choose the correct option:

- A. Use of resources for monitoring compliance with grant terms.
- B. Decrease in control over specific program activities.
- C. Limitations on consistency of program implementation and leadership.
- D. All of the above.
- E. None of the above.

Answer: E

Question No : 3

Inputs are the measurement of efforts or economic resources that are put into a program activity. This category includes both financial and nonfinancial information. Where as Processes are the measurements that relate efforts to accomplishments, generally reporting on efficiency and cost of providing a specific unit of service.

- A. processes, inputs
- B. outputs, processes
- C. processes, outputs
- D. inputs, processes

Answer: D

Question No : 4

Recruiting is the process of advertising job openings and encouraging candidates to Apply. Where as The primary objective of it is to provide an adequate number of qualified candidates from which a selection can be made.

- A. training, primary objective
- B. selection, primary objective
- C. Recruiting, primary objective
- D. planning, primary objective

Answer: C

Question No : 5

Examples of standards language in contracts cover the following areas please choose the correct option:

- A. Conflict of interest disclosure.
- B. Anti-kickback or non-bribery clause.
- C. Property rights of the end product.
- D. B & C only.
- E. All of the above.

Answer: E

Question No : 6

Typical methodologies used to conduct summative evaluations include all of the following EXCEPT:

- A. Case studies
- B. Examination of documents or data analysis.
- C. Experimental and quasi-experimental, and interrupted time-series measurements
- D. Interviews.

Answer: A,C

Question No : 7

_____ serves in a unique capacity as an important communication link among external and internal auditors and operating management, and as a means of reducing the risk of management override of key elements of a public sector entity's internal control structure:

- A. The audit committee
- B. cabinet committees
- C. official committees
- D. standing committees

Answer: A

Question No : 8

Both _____ and _____ stress the concept of self-assessment and responsibility of management in maintaining and monitoring the internal control environment. The primary goals of maintaining the effectiveness and efficiency of operations, ensuring the reliability of financial reporting and complying with applicable laws and regulations, are the same for both:

- A. The Institute of Internal Auditors (IIA) Standards, the Committee of Sponsoring Organizations of the Treadway Commission (COSO),
- B. the Committee of Sponsoring Organizations of the Treadway Commission (COSO), the Canadian Institute of Chartered Accountants' Criteria of Control (CoCo)
- C. International Organization of Supreme Audit Institutions (INTOSAI) Standards, the Canadian Institute of Chartered Accountants' Criteria of Control (CoCo)
- D. The Institute of Internal Auditors (IIA) Standards, the Committee of Sponsoring Organizations of the Treadway Commission (COSO)

Answer: B

Question No : 9

Some specific problems that can occur with secondary data and suggested methods to

correct those problems include all of the following EXCEPT:

- A. Incomplete data
- B. Irrelevant data
- C. Incomparable data
- D. Complete data

Answer: D

Question No : 10

All of the following are types of audit services EXCEPT:

- A. Audits of Compliance and Audits of Information and Related Technology
- B. Audits of Financial Statements and Audits of Financial Systems
- C. Audits of Performance/Value-for-Money/Operations (e.g., economy, efficiency, effectiveness).
- D. quality services

Answer: D