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QUESTION 1

The COSO report suggests that organizations should plan to the extent possible for change. All of the following are Specific elements related to planning for change EXCEPT:

- A. Not to maintain effective management controls.
- B. Look toward the future when developing missions and goals.
- C. Assess the effectiveness of programs on a continuous basis.
- D. Develop strong communication channels within the organization.

Correct Answer: A

QUESTION 2

The audit process helps ensure transparency, probity, prudence, and, of course, accountability in public financial management. Following are examples of transparency, where public knowledge and scrutiny may change management decisions EXCEPT:

- A. Public employee salaries
- B. Other perks
- C. Private employee salaries
- D. Travel expenses

Correct Answer: C

QUESTION 3

Capital budgeting is often based on the issuance of capital debt. Capital debt (based on GASB 11) includes all of the following debt that are issued EXCEPT:

- A. Finance the acquisition or construction of fixed assets reported on the balance sheet.
- B. No Refund existing capital debt.
- C. Finance capital grants to other governments.
- D. Finance certain nonrecurring projects or activities that have a long-term economic benefit.

Correct Answer: B

QUESTION 4

Following are the arenas of services into which a government might enter please choose the correct option:

- A. Architect-engineer services
- B. Building service contract
- C. Facilities contract
- D. All of the above.
- E. None of the above.

Correct Answer: D

QUESTION 5

The budget authority is generally a "ceiling" provided by law for obligations and expenditures. Some common forms of budget authority include all of the following EXCEPT:

- A. Appropriation -- this is the most common form of budget authority, which permits agencies to incur obligations and expend funds.
- B. Legal restrictions on an organization
- C. Public debt authority -- funds derived from the sale public debt securities of the federal government.
- D. Contract authority -- statutory authority under which obligations may be entered into prior to receiving an appropriation.

Correct Answer: B

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