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QUESTION 1

The goal of the comprehensive approach is to identify potential significant control weaknesses for further review. All of the following are the general steps in the process EXCEPT:

- A. Select a sample of transactions and determine if processes and controls are functioning as intended.
- B. Document and evaluate work processes and controls.
- C. Determine or estimate the effect of control weakness of program goals and objectives.
- D. Acceptance of audit findings and corrective action taken.

Correct Answer: A

QUESTION 2

The Standards consist of Attribute Standards, Performance Standards and Implementation standards. The _____ address the characteristics of organizations and parties performing internal audit activities. The _____ describe the nature of internal audit activities and provide quality criteria against which the performance of these services can be evaluated. While the Attribute and Performance Standards apply to all internal audit services, the _____ apply to specific types of engagements.

- A. Implementation Standards, Attribute Standards, Performance Standards
- B. Attribute Standards, Implementation Standards, Performance Standards
- C. Attribute Standards, Performance Standards, Implementation Standards
- D. Performance Standards, Implementation Standards, Attribute Standards

Correct Answer: C

QUESTION 3

Who control the operation of the computer system and for the efficient use of computer resources which is responsible?

- A. software programmer
- B. the smart programmer
- C. system programmers
- D. the smart-and-gets-things-done programmer

Correct Answer: C

QUESTION 4

_____ includes objectives related to an organization's goals, such as customer service, the safeguarding and efficient use of resources, profitability, and meeting social obligations. Where as _____ includes objectives related to matters such as the maintenance of proper accounting records, the reliability of information used within the organization, and of information published for third parties.

- A. Reliability of internal and external reporting, Effectiveness and efficiency of operations.
- B. Reliability of external and external reporting, Effectiveness and efficiency of operations.
- C. Reducing operational surprises, Effectiveness and efficiency of operations.
- D. Effectiveness and efficiency of operations, Reliability of internal and external reporting.

Correct Answer: D

QUESTION 5

A three-step general methodology to use in assessing computer related controls consist of all of the following please choose the correct option:

- A. Evaluate general controls at the entity or installation level.
- B. Evaluate general controls as they are applied to the application(s) being examined, such as a payroll system or a loan accounting system.
- C. Evaluate application controls, which are the controls over input, processing, and output of data associated with individual applications.
- D. All of above.

Correct Answer: D

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