

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

Certified Government Auditing Professional

## Pass IIA IIA-CGAP Exam with 100% Guarantee

Free Download Real Questions & Answers **PDF** and **VCE** file from:

<https://www.leads4pass.com/iaa-cgap.html>

100% Passing Guarantee  
100% Money Back Assurance

Following Questions and Answers are all new published by IIA Official  
Exam Center

- ⚙️ **Instant Download** After Purchase
- ⚙️ **100% Money Back** Guarantee
- ⚙️ **365 Days** Free Update
- ⚙️ **800,000+** Satisfied Customers



## QUESTION 1

Control self-assessments help identify internal control weaknesses and solutions. Where as Auditors can assist in this process by providing direct assistance or specific information related to such areas as establishing and monitoring effective internal controls, risk assessments, and sampling.

- A. Control self-assessments, creditors
- B. Audit self-assessments, debtor
- C. Control self-assessments, auditors
- D. Control self-assessments, owners

Correct Answer: C

---

## QUESTION 2

The \_\_\_\_\_ is the sum of the values of a group of items divided by the number of those items. Arithmetic mean is the most commonly used type of average. Where as \_\_\_\_\_ is a widely used measure of dispersion. The standard deviation represents the deviations of individual observations from the mean.

- A. Arithmetic mean, standard deviation
- B. Standard deviation, arithmetic mean
- C. Mean, median
- D. Median, mode

Correct Answer: A

---

## QUESTION 3

\_\_\_\_\_ refers to accomplishments of services provided. These are generally measured by quantity and quality. Where as \_\_\_\_\_ refers to results that occurs because of services provided and these measures are particularly useful when making comparisons to previous years, to other similar organizations, or to established missions and goals.

- A. Outcome, output
- B. Outputs, processes
- C. Output, outcome
- D. Inputs, processes

Correct Answer: C

---

## QUESTION 4

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.

Correct Answer: AC

---

#### QUESTION 5

Following are the disadvantages of privatization listed below please choose the correct option:

- A. More responsiveness to service consumers and more metrics to measure performance as profit incentives are introduced.
- B. Increased potential for corruption and fraud as services are outsourced to multiple firms.
- C. More flexibility to obtain services, since multiple contractors may exist.
- D. Avoidance of expensive start-up costs by contracting governments.

Correct Answer: B

---

#### QUESTION 6

The statistical section contains provides trend data and other nonfinancial information to assist in assessing a government's financial condition. All of the following are the components of this section EXCEPT:

- A. General governmental expenditures and revenues for the past 10 years.
- B. Special assessments and collections for the past 10 years.
- C. Property tax levies and assessed value information for the past 100 years.
- D. Revenue bond coverage for the past 10 years.

Correct Answer: C

---

#### QUESTION 7

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 allowed applicable auditing standards.
- B. Not implemented adequate audit policies and procedures.

- C. Followed applicable auditing standards.
- D. Not followed applicable auditing standards

Correct Answer: C

---

#### QUESTION 8

The steps in developing an activity-based costing system are as follows EXCEPT:

- A. Identify which areas (e.g., programs or services) will be subjected to activity based costing and determine how the results of activity-based costing will be used.
- B. Control the costs.
- C. Define the activities in the organization that produce the program or service being subjected to activity-based costing.
- D. Link the cost of resources to specific activities through the use of resource drivers

Correct Answer: B

---

#### QUESTION 9

\_\_\_\_\_ is the middle position in an array of values. The median value can be misleading in small data sets, so it is usually used to characterize a large number of values. Where as the \_\_\_\_\_ is the most commonly occurring value in an array. The mode is a less frequently used measure of average because a mode may not exist in some sets of data, or there may be more than one mode in the data set.

- A. Arithmetic mean, standard deviation
- B. Mean, median
- C. Standard deviation, arithmetic mean
- D. Median, mode

Correct Answer: D

---

#### QUESTION 10

\_\_\_\_\_ can be defined as Contractual agreements can end either naturally (i.e., by reaching the termination date or delivery of the final product) or by other means. Where as \_\_\_\_\_ can be define as the contractor shall maintain adequate accounting records and supporting documents to verify the amounts, recipients, and uses of all payments and funds received in conjunction with the contract for a designated period of time:

- A. Anti-kickback or non-bribery clause, right to audit
- B. Conflict of interest disclosure, anti-kickback or non-bribery clause
- C. Contract termination, right to audit

D. Right to audit, property rights of the end product

Correct Answer: C

---

#### QUESTION 11

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 12

With regard to \_\_\_\_\_, the auditor should prepare a written report, which may either be a part of the report on the \_\_\_\_\_ or a separate report on the tests of compliance with applicable laws and regulations. The report should contain a statement of positive assurance on those items tested for compliance and negative assurance on those items not tested:

- A. Regularity audits, financial statements
- B. Financial statements, regulatory audits
- C. Operational audits, financial statements
- D. Income statements, financial audits

Correct Answer: A

---

#### QUESTION 13

Telecommunication systems control the transmission of messages between users and the computer.

Control over the telecommunication network is necessary to ensure that only authorized users have access to the computer facilities.

Control techniques for telecommunication include all of the following EXCEPT:

- A. Implementing procedures for testing and approving telecommunication software changes.
- B. Analyzing response time, detecting problems, and documenting problem resolutions.
- C. Selecting available security options built into the telecommunications software (i.e., data encryption).

D. Implementing standards, policies, and procedures for administering the systems programming function.

Correct Answer: D

---

## QUESTION 14

German sociologist Max Weber coined the term bureaucracy. All of the following are positive functions bureaucracies have EXCEPT:

- A. Levels of authority that enables decisions to be made.
- B. A division of labor that allows each employee to have specific functions and duties.
- C. Appointments to office are based on technical qualifications, not political contacts.
- D. A framework of rules that give employees direction about what they are supposed to do.

Correct Answer: C

---

## QUESTION 15

Permanent Fund is the Endowment-like arrangements available to support the operations or programs of the government (e.g., cemetery perpetual care funds), where as \_\_\_\_\_ are used when a government wants to recoup all or a portion of the cost of providing a service (i.e., utility charges, mass transit fees).

- A. Permanent fund, enterprise fund
- B. Program budgeting, Zero-based budgeting
- C. General Funds, Special Revenue Funds
- D. Debt Service Fund, Capital Projects Fund

Correct Answer: A

[Latest IIA-CGAP Dumps](#)

[IIA-CGAP Study Guide](#)

[IIA-CGAP Exam Questions](#)