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QUESTION 1

Following is the information that audit charters generally address.

- A. Definition of the audit unit's responsibilities, goals, and objectives
- B. The phrases used to express the auditor's opinion are "give a true and fair view" or "present fairly, in all material respects", which are equivalent terms.
- C. The objective of an audit of financial statements is to enable the auditor to express an opinion whether the financial statements are prepared, in all material respects, in accordance with an identified financial reporting framework.
- D. The auditor's opinion enhances the credibility of the financial statements, the user cannot assume that the opinion is an assurance as to the future viability of the entity nor the efficiency or effectiveness with which management has conducted the affairs of the entity.

Correct Answer: A

QUESTION 2

The customer-driven approach operates under the business model where all efforts are geared toward developing and retaining the customer base. This approach promotes the ability to react and adapt to customer needs and to provide services in an efficient and effective manner:

- A. autocratic, react and adapt
- B. customer-driven, act and adapt
- C. bureaucratic, react and adapt
- D. customer-driven, react and adapt

Correct Answer: D

QUESTION 3

The Canadian Comprehensive Auditing Foundation (CCAF) lists the following 12 attributes that management should be reporting on regarding the effectiveness of their organizations. Please choose the correct option:

- A. The extent to which the organization provides an appropriate work environment for its Employees, safeguarding of assets and Monitoring and reporting of performance
- B. Management direction (e.g., clarity of objectives), continued relevance of a program, appropriateness of program design and Achievement of intended results.
- C. Satisfaction of clients or stakeholders, Secondary impacts, Costs and productivity, Responsiveness to changed circumstances and financial results.
- D. All of the above.

Correct Answer: D

QUESTION 4

Process measures provide a means for evaluating the use of inputs to achieve outputs. where as Outcome measures report the results associated with the products or services delivered by a program or agency program, both qualitative and quantitative.

- A. Process measures, Outcome measures
- B. Output measures, Input measures
- C. Input measures, Output measures
- D. Outcome measures, Process measures

Correct Answer: A

QUESTION 5

The application of appropriate standards depends on all of the following EXCEPT:

- A. The objective of the engagement
- B. Availability of information.
- C. Legally binding agreement
- D. Other mandates or local requirements relevant to the audit organization and the engagement itself.

Correct Answer: C

QUESTION 6

_____ focus on the results of the program in order to determine the program's effect. The net effect of a program can be analyzed by studying its outputs and outcomes in relation to the program's objectives.

- A. Performance program evaluations
- B. Employee's evaluation
- C. Summative program evaluations
- D. Formative program evaluations

Correct Answer: C

QUESTION 7

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 8

The objective of interrogatory interviews is to obtain formal evidence in a written format. The following are guidelines for effective interrogatory interviews:

- A. Keep documents of vital significance in a transparent document cover so the suspect cannot mutilate them; never leave a suspect alone in a room with important documents.
- B. Enlarge and pin to the walls any pieces of particularly incriminating evidence (e.g., forged documents, altered accounts).
- C. None of the above.
- D. All of the above.

Correct Answer: D

QUESTION 9

Management controls are the plans, methods, and procedures adopted by management for measuring, reporting, and monitoring program performance. All of the following are objectives of management control EXCEPT:

- A. Validity and reliability of data.
- B. Controlled operations
- C. Program operations
- D. Compliance with laws and regulations.

Correct Answer: B

QUESTION 10

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

- A. Increased control over program design and types of services, since specific requirements can be included in grant agreements.

B. Increased control over expenditure categories, since only specific expenditures may be permitted in the grant agreement.

C. Ability to place limits on costs (such as overhead costs) that will be reimbursed.

D. None of the above.

E. All of the above.

Correct Answer: D

QUESTION 11

All of the following factors influence the state of an organization's control environment EXCEPT:

A. An inconsistent or unfair employee performance evaluation, compensation, and promotion system.

B. Whether the code of conduct and ethics policy are communicated to employees and enforced by management in a sound and consistent manner.

C. Employees are held accountable for their performance.

D. Whether management emphasizes and values competence, integrity, and ethical behavior.

Correct Answer: C

QUESTION 12

_____ a cost-reimbursement contract that provides for payment to the contractor of a negotiated fee that is fixed at the inception of the contract. Where as _____ is a costreimbursement contract that provides for the initially negotiated fee to be adjusted later by a formula based on the relationship of total allowable costs to total target costs:

A. Cost sharing, cost-plus-incentive-fee

B. Cost-plus-fixed-fee is, cost-plus-incentive-fee

C. Cost-reimbursement, cost sharing

D. Cost-plus-incentive-fee, cost sharing

Correct Answer: B

QUESTION 13

There is _____ of Attribute and Performance Standards; however, there are _____ of implementation Standards: a set for each of the major types of internal audit activity. The _____ have been established for assurance (A) and consulting (C) activities:

A. One set, multiple sets, Attribution Standards

B. One set, multiple sets, Implementation Standards

C. One set, multiple sets, Performance Standards

D. One set, multiple sets, Multiple Standards

Correct Answer: B

QUESTION 14

From a government perspective, accountability involves all of the following interrelated groups EXCEPT:

A. The general public and particularly those receiving public services.

B. Service providers whose objectives and interests often differ from the first two.

C. Political leaders and officials who manage service providers to be accountable for a mixture of public and private interests.

D. Involve people with the necessary knowledge, ability, and commitment to fulfill their responsibilities.

Correct Answer: D

QUESTION 15

_____ considers the processes associated with the program or factors in the program environment to determine which components adversely affect effectiveness or do not add value to the program's goals.

A. Summative program evaluations

B. performance program evaluations

C. employee's program evaluation

D. Formative program evaluation

Correct Answer: D

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