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**Vendor:**IIA

**Exam Code:**IIA-CGAP

**Exam Name:**Certified Government Auditing  
Professional

**Version:**Demo

### QUESTION 1

Which of the following factors may influence the auditors' assessment of control risk please choose the correct option:

- A. Customer policy regarding such matters as acceptable operating practices and codes of conduct.
- B. Management's awareness or lack of awareness of applicable laws and regulations
- C. Assignment of responsibility and delegation of authority to deal with such matters as organizational goals and objectives, operating functions, and regulatory requirements.
- D. All of the above

Correct Answer: D

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### QUESTION 2

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

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### QUESTION 3

The \_\_\_\_\_ is the total number of units being studied and \_\_\_\_\_ is a characteristic of the population. Where as A \_\_\_\_\_ is a characteristic of the sample.

- A. Parameter, population, statistics
- B. Population, parameter, statistics
- C. Statistics, parameter, population,
- D. Population, statistics, parameter

Correct Answer: B

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### QUESTION 4

Although a government can have as many funds as it wishes, all of the funds must be classified into one of the following

fund types EXCEPT.

- A. Proprietary Funds
- B. Property funds
- C. General funds
- D. Governmental Funds

Correct Answer: BC

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#### **QUESTION 5**

All of the following are the examples of Cash/Accounts Receivable Red Flags please choose the correct option:

- A. Employee lifestyle changes: expensive cars, jewelry, homes, clothes.
- B. Behavioral changes: may be indication of drug, alcohol, or gambling problem.
- C. None of the above.
- D. All of the above.

Correct Answer: C

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#### **QUESTION 6**

Application controls are designed to prevent, detect, and correct errors and irregularities as transactions flow through the application. Application controls are classified into all of the following categories EXCEPT:

- A. Output controls
- B. Input controls
- C. Internal controls
- D. Processing controls

Correct Answer: C

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#### **QUESTION 7**

All of the following are the Specific aspects of proper audit supervision EXCEPT:

- A. Ensuring that staff auditors are qualified to perform their assignments and verifying that audit working papers adequately support audit findings, conclusions and recommendations.
- B. Implemented adequate audit policies and procedures.
- C. Approving the audit program and ensuring that it is followed, unless approved changes are made.

D. Providing clear and timely instructions to staff so audit objectives are achieved.

Correct Answer: B

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### QUESTION 8

The basic elements of effective decision-making are also used as standard guidelines for information technology project management practices. All of the following are the basic steps in decision-making EXCEPT:

A. Identify the interests and values of individuals and groups affected by the problem.

B. Monitor the plan and its effectiveness. Strategic plans re dynamic are dynamic tools, not static documents. Management should constantly monitor the effect of changes in the entity\\'s external environment and modify the strategic initiatives as necessary

C. Identify possible solutions that will address the problem. Consider how each possible solution will influence affected groups.

D. Define the problem. Identify the interests and values of individuals and groups affected by the problem.

Correct Answer: B

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### QUESTION 9

Strategic planning in government is the process of making decisions about how to achieve an entity\\'s mandates and goals and determining the resources required to accomplish those goals. Where as Strategic plans should be updated on a regular basis and are long-term in nature:

A. Strategic plans, long-term Strategic, planning

B. Strategic planning, Short-term, Strategic plans

C. Strategic planning, Strategic plans, long-term

D. Strategic planning, Strategic plans, short-term

Correct Answer: C

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### QUESTION 10

All of the following are the examples management\\'s red flags EXCEPT:

A. Excessive number of year-end transactions (particularly if backed out in the next period).

B. Unexpected overdrafts or declines in cash balance.

C. Reluctance to provide information to auditors.

D. High employee turnover, especially in areas that are more vulnerable to fraud.

Correct Answer: D

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**QUESTION 11**

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

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**QUESTION 12**

All of the following are the standards common to auditors and SAIs EXCEPT:

- A. The auditor and the SAI must not be independent.
- B. The auditor and the SAI must possess the required competence.
- C. The auditor and the SAI must be independent.
- D. The auditor and the SAI must exercise due care and concern in complying with the INTOSAI auditing standards.

Correct Answer: C