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QUESTION 1

The following are guidelines for using performance data to evaluate performance EXCEPT:

- A. Concentrate on developing ideas to improve performance in areas that are most important to the organization's goals and objectives.
- B. Compare performance reports to those used by other divisions or similar operations outside the entity. Benchmark with best practices as appropriate.
- C. Was the performance information collected in a cost-effective manner (i.e., do the benefits of a performance report justify its cost)?
- D. Try to determine reasons for deviations from expected values. Look for relationships between variables such as constituency satisfaction and the processing time. Consider other factors such as equipment changes or disruptions caused by weather during the period.

Correct Answer: C

QUESTION 2

The right of the public to protect its own interests by seeking information, and also limiting the manner in which personal records can be used, has affected government practices in all of the following areas listed below EXCEPT.

- A. Agency responsibilities -- each agency should provide guidance to the public that describes its policies and procedures and steps required to request information. Upon receiving a valid request, a government agency must provide the relevant record(s) in a prompt, no solicitous manner.
- B. Elected or appointed officials -- sunshine laws have done away with private "behind closed doors" meetings where decisions, which directly impact citizens, were once made.
- C. Confidential or inside information -- using a government position and knowledge of government initiatives to make financial gain. For example, purchasing a piece of property that will be adjacent to a proposed government project.
- D. Customer/client privacy -- some information is exempt from the public, and conversely, individuals have the opportunity to amend any errant information with regard to themselves.

Correct Answer: C

QUESTION 3

Auditors must master a variety of techniques for gathering information. All of the techniques, which involve both manual and electronic means, are described below EXCEPT:

- A. Planning and controlling.
- B. Reviewing management reports
- C. Direct observation -- auditors can obtain valuable information and evidence by directly observing the customer's operations and work processes.



D. Interviews -- it is important to meet with personnel involved in the processes being audited to discuss key issues.

Correct Answer: A

QUESTION 4

All of The following are questions auditors may ask when testing controls of safeguards over assets and records please choose the correct option:

- A. Does management provide a favorable control environment in the organization?
- B. Is confidential or sensitive information kept separate from other records?
- C. None of the above
- D. All of the above

Correct Answer: B

QUESTION 5

Government entities generally have the authority and responsibility to issue and require adherence to their policies and regulations relating to contracts. Accounting and control considerations for contracts include the following given below please choose the correct option:

- A. Development and approval of a pre-award form to ensure unobligated funds equal to the estimated amount of the contract.
- B. Specifications or statement of work describing goods and services to be obtained (including quality standards).
- C. Settlement of any advances of money and inventories of property in a manner consistent with agency policy or contract conditions.
- D. All of the above.
- E. None of the above.

Correct Answer: D

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