



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

Certified Government Auditing Professional

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#### QUESTION 1

\_\_\_\_\_ supports a finding with the greatest degree of certainty. This type of evidence provides direct proof of a fact without requiring additional inference or presumption. \_\_\_\_\_ provides less certainty than direct evidence. This type of evidence generally requires the use of additional evidence to develop and support conclusions.

- A. Corroborative evidence, Primary or direct evidence
- B. Primary or direct evidence, Secondary evidence
- C. Secondary evidence, Primary or direct evidence
- D. Corroborative evidence, Primary or direct evidence

Correct Answer: B

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#### QUESTION 2

\_\_\_\_\_ is the form used for most legislation, whether permanent or temporary, general or special, public or private. Bills are presented to the president for action when approved in identical form by both the House of Representatives and the Senate. Where \_\_\_\_\_ may originate either in the House of Representatives or in the Senate. There is little practical difference between a bill and a joint resolution.

- A. Bill, joint resolution
- B. Joint resolution, bill
- C. Concurrent resolutions, Simple resolutions
- D. Simple resolutions, joint resolution

Correct Answer: A

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#### QUESTION 3

Samples can be made more efficient by using either of the following methods please choose the correct option:

- A. Sequential or stop-or-go sampling and Discovery sampling
- B. Stratified sample and Probability samples
- C. Judgment samples and Probability samples
- D. Probability samples and Stratified sample

Correct Answer: A

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#### QUESTION 4



All of the following are the general steps to follow when testing a hypothesis EXCEPT:

- A. State the null and alternative hypotheses.
- B. Establish the criterion for rejecting or accepting the null hypothesis.
- C. Analyze the data. Data analysis involves collecting sampled items, estimating the parameter, and calculating the value of the sample mean.
- D. Accept the null hypothesis only.

Correct Answer: D

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#### QUESTION 5

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 6

The AICPA professional standards identify all of the following internal control components EXCEPT:

- A. Control environment and risk assessment
- B. Assessing diversification risk
- C. Control activities and monitoring<sup>1</sup>
- D. Information and communication

Correct Answer: B

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#### QUESTION 7

The concept of performance management shifts the focus of government decision-making and accountability away from monetary aspects to the activities undertaken to achieve results. And also effective performance management establishes programs and resources within the organization that address its agency-wide objectives and administers them through four phases:

"plan, do, check, and act." Guiding principles include long-range planning, collaborative input, a "results" orientation, decisions based upon measurable data, and continuous improvement in outcomes.



- A. Effective performance management, performance management
- B. Autocratic management, effective performance management
- C. Performance management, effective performance management
- D. Consultative management, effective performance management

Correct Answer: C

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#### QUESTION 8

Which is the practice that an organization uses when the audit staff does not possess the needed skills, and management may temporally contract with a specialist to perform the needed function?

- A. Control
- B. Fraud risk assessment practice
- C. Outsourcing
- D. Accountancy practice

Correct Answer: C

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#### QUESTION 9

The financial section contains summarized and detailed financial information and is organized in a financial reporting pyramid format. Components of the financial section include all of the following given below EXCEPT:

- A. The report of the independent auditor
- B. Work sheets
- C. Combined balance sheets
- D. Basic financial statements

Correct Answer: B

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#### QUESTION 10

The first step in managing performance is a structured, cohesive planning approach. During the \_\_\_\_\_ managers set performance expectations based upon objectives and available resources. Where as during the \_\_\_\_\_, the program is implemented and operations commence.

- A. plan" phase, "do" phase,
- B. "do" phase, plan" phase,
- C. "check" phase, "act" phase



D. "act" phase, "check" phase

Correct Answer: A

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#### QUESTION 11

Statistical sampling allows the auditor to limit sampling risk to an acceptable level. Following are major classifications of sample selection are all of the following EXCEPT:

- A. Judgment samples
- B. Probability samples
- C. Random sample
- D. Both A and B

Correct Answer: D

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#### QUESTION 12

All of the following are the reporting standards in government auditing EXCEPT:

- A. The work of the audit staff at each level and audit phase should be properly supervised during the audit; and documented work should be reviewed by a senior member of the audit staff.
- B. It is for the SAI to which they belong to decide finally on the action to be taken
- C. None
- D. The auditor should plan the audit in a manner which ensures that an audit of high quality is carried out in an economic, efficient, and effective way and in a timely manner.

Correct Answer: C

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#### QUESTION 13

All of the following given below are the purposes of the Federal Information System Controls Audit Manual EXCEPT:

- A. Inform financial auditors about computer-related controls and related audit issues so that they can better plan their work and integrate the work of information systems (IS) auditors with other aspects of the financial audit.
- B. Pull together information on the historic environment analyses it and present it on a dedicated website.
- C. Establish a stakeholder advisory group to facilitate sharing of knowledge and co-ordinate a report on the "state of the historic environment".
- D. Provide guidance to IS auditors on the scope of issues that generally should be considered in any review of computer-related controls over the integrity, confidentiality, and availability of computerized data associated with federal agency systems.



Correct Answer: AD

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#### QUESTION 14

All of the following are characteristics of good governance EXCEPT:

- A. Involve people with the necessary knowledge, ability, and commitment to fulfill their responsibilities.
- B. Are not prepared to ensure that the organization's objectives are met and that performance is satisfactory.
- C. Fulfill their accountability obligations to those whose interests they represent by reporting on the organization's performance.
- D. Are prepared to ensure that the organization's objectives are met and that performance is satisfactory.

Correct Answer: B

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#### QUESTION 15

Circumstances that contribute to the difficulty of measuring experimental programs include all of the following EXCEPT:

- A. The program can be very small.
- B. The program may not be large enough to draw useful inferences from the results.
- C. Lack of baseline data to compare program results with.
- D. Some outcomes can be hard to measure either from the lack of measurement instruments, such as changes in self-esteem, or from the logistical difficulty in measuring.

Correct Answer: A

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