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QUESTION 1

Security controls reduce or prevent disruption of service, loss of assets, and unauthorized access to equipment. An effective physical security program is necessary to protect the system and data. All of the following are techniques for security control.

- A. Establish control over access to and within the facility.
- B. Implement a written and tested disaster contingency plan.
- C. Ensure that there are adequate backup power sources, alarms, and prevention equipment.
- D. All of the above

Correct Answer: D

QUESTION 2

Assurance services involve the internal auditor's objective assessment of evidence to provide an independent opinion or conclusions regarding a process, system, or other subject matter. All of the following are the parties generally involved in assurance services EXCEPT:

- A. The team leader
- B. The person or group making the assessment ?the internal auditor
- C. The person or group directly involved with the process, system, or other subject matter the process owner.
- D. The person or group using the assessment ?the user.

Correct Answer: A

QUESTION 3

All of the following are Methods of measuring performance EXCEPT:

- A. Manual tracking and summarizing of activity.
- B. Routine collection of data either through entry or upload into automated systems.
- C. Periodic sampling, such as through citizen surveys, random time studies, or random sampling of agency data.
- D. Calculations based on current trends.

Correct Answer: D

QUESTION 4

Debt Service Fund is money set aside to meet current and future debt service requirements are placed in debt service



funds. Where as Capital Projects Fund can be defined as the funds that Governments often prefer to account for significant capital expenditures separately from their regular operations.

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

Correct Answer: D

QUESTION 5

A number of states and local governments have implemented initiatives for performance measurement and performance budgeting. Examples include all of the following EXCEPT:

- A. City of Portland Service Efforts and Accomplishments: 1991.
- B. Prince William County, Virginia.
- C. Commonwealth of Australia.
- D. City of Austin "Performance Measurement and Reporting" resolution, (September 1992).

Correct Answer: C

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