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**QUESTION 1**

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

QUESTION 2

Capital budgeting is often based on the issuance of capital debt. Capital debt (based on GASB 11) includes all of the following debt that are issued EXCEPT:

- A. Finance the acquisition or construction of fixed assets reported on the balance sheet.
- B. No Refund existing capital debt.
- C. Finance capital grants to other governments.
- D. Finance certain nonrecurring projects or activities that have a long-term economic benefit.

Correct Answer: B

QUESTION 3

All of The following are considered abuses of public debt EXCEPT:

- A. Borrowing to finance operating expenditures.
- B. Borrowing beyond ability to repay.
- C. Not borrowing where corruption is widespread.
- D. Borrowing to finance no-return projects or speculative facilities.

Correct Answer: C

QUESTION 4

The integrity violations policy should be developed based on input from the chief executive officer and the heads of the following departments: fiscal, information processing, legal, and security. Integrity violations policies should do all of the following given below please choose the correct option:



- A. State management's position against integrity violations -- the organization should make it clear that integrity violations will not be tolerated and those perpetrators will be prosecuted.
- B. Establish consistent penalties -- the policy should specify what types of action will result in reprimand, termination, or other consequences.
- C. A and B only.
- D. All of the above.

Correct Answer: C

QUESTION 5

The control environment sets the tone of an organization and influences the control consciousness of its employees. The characteristics of an effective control environment are all of the following EXCEPT:

- A. Management communicates the importance of internal controls to all employees.
- B. A system is in place to monitor controls on a regular basis.
- C. Employees are held accountable for their performance.
- D. Employees do not have clearly defined responsibilities.

Correct Answer: D

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