



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

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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**

\_\_\_\_\_ covers matters affecting the operations of both the House of Representatives and Senate are usually initiated by means of concurrent resolutions. Where as \_\_\_\_\_ is a matter concerning the operation of either the House of Representatives or Senate alone is initiated by a simple resolution. They are not presented to the president for action.

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

Correct Answer: C

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**QUESTION 3**

Within the new framework, the Guidance Task Force called for the development of three sets of standards please mark the correct answer:

- A. Attribute, Performance, and Implementation Standards.
- B. Attribute, Quality, and Implementation Standards.
- C. Attribute, Control, and Implementation Standards.
- D. Attribute, Planning, and implementation Standards.

Correct Answer: A

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**QUESTION 4**



Who control the operation of the computer system and for the efficient use of computer resources which is responsible?

- A. software programmer
- B. the smart programmer
- C. system programmers
- D. the smart-and-gets-things-done programmer

Correct Answer: C

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#### QUESTION 5

The \_\_\_\_\_ expand upon the Attribute and Performance Standards, providing guidance applicable in specific types of engagements. These standards ultimately may deal with industry specific, regional, or specialty types of audit services:

- A. Control Standards
- B. Communication Standards
- C. Implementation Standards
- D. Quality Standards

Correct Answer: C

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