



IIA-CGAP^{Q&As}

Certified Government Auditing Professional

Pass IIA IIA-CGAP Exam with 100% Guarantee

Free Download Real Questions & Answers **PDF** and **VCE** file from:

<https://www.pass4itsure.com/iia-cgap.html>

100% Passing Guarantee
100% Money Back Assurance

Following Questions and Answers are all new published by IIA Official Exam Center

- ⚙ **Instant Download** After Purchase
- ⚙ **100% Money Back** Guarantee
- ⚙ **365 Days** Free Update
- ⚙ **800,000+** Satisfied Customers





QUESTION 1

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 2

An integrated budget provides the mechanism to review spending activities and make judgments on the appropriateness of those expenditures. Where as Capital budgeting is often based on the issuance of capital debt.

- A. Zero-based budgeting, program budgeting
- B. Program budgeting, zero-based budgeting
- C. Zero-based Budget, integrated Budget
- D. Integrated budget, capital budgeting

Correct Answer: D

QUESTION 3

_____ refers to accomplishments of services provided. These are generally measured by quantity and quality. Where as _____ refers to results that occurs because of services provided and these measures are particularly useful when making comparisons to previous years, to other similar organizations, or to established missions and goals.

- A. Outcome, output
- B. Outputs, processes
- C. Output, outcome
- D. Inputs, processes

Correct Answer: C

QUESTION 4

All of the following are the benefits of internal and external reviews EXCEPT:



- A. The audit unit can learn how well its work meets applicable standards and how well it compares to that of similar audit organizations.
- B. Users of audit information can have greater confidence in the quality of work produced by an audit unit that is subject to quality reviews.
- C. Increases Professional competence and due care and confidentiality.
- D. The results of the review process enable audit department management to make necessary changes and improvements in the audit function. These adjustments might include areas such as changes in staffing policies or adjustments in training programs.

Correct Answer: B

QUESTION 5

What type of reviews are designed to determine whether the audit unit's internal quality control system is in place and operating effectively to provide reasonable assurance that established policies and procedures and applicable auditing standards are being followed or not?

- A. Quality assurance reviews
- B. Over-the-shoulder reviews
- C. Formal reviews
- D. E-mail pass-around reviews

Correct Answer: A

[Latest IIA-CGAP Dumps](#)

[IIA-CGAP PDF Dumps](#)

[IIA-CGAP Exam Questions](#)