



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**

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

QUESTION 2

_____ have been developed to address historical concerns regarding government employment selection and compensation. Abuses of patronage systems in which the victor of political elections hired political allies led to the introduction of merit systems:

- A. Government personnel systems
- B. Public personnel systems
- C. Government regulatory systems
- D. Private personnel systems

Correct Answer: A

QUESTION 3

Which 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?

- A. Accounting services
- B. Auditing services
- C. Assurance services
- D. Insurance services

Correct Answer: C

QUESTION 4



_____ covers the delivery of required services such as staff training. The necessary support processes required to deliver services under this domain include the actual processing of data by application systems, often classified under application controls. Where as _____ covers all IT processes need to be assessed regularly to monitor their quality and compliance with control requirements.

- A. Acquisition and Implementation (AI), Planning and Organization (PO)
- B. Planning and Organization (PO), Acquisition and Implementation (AI)
- C. Delivery and Support (DS), Monitoring (MN)
- D. Monitoring (MN), Delivery and Support (DS)

Correct Answer: C

QUESTION 5

The primary purpose of budgeting is to allocate resources among government activities. All of the includes the basic framework for budgeting EXCEPT:

- A. Planning
- B. Evaluation
- C. Control
- D. Accountability

Correct Answer: A

QUESTION 6

When evaluating whether an organization understands its information needs, auditors should obtain an overview of each computer application that is significant to the financial statements or to achieving the mission and objectives. Information that an auditor should be interested in includes all of the following EXCEPT:

- A. Narrative summary of the operating environment and types of computer processing performed (standalone, distributed, networked, etc.).
- B. Listing of significant communication networks.
- C. Listing of applications, including a description of the general purpose, impact on the financial statements, and importance to organizational objectives.
- D. Employees pay slips

Correct Answer: D

QUESTION 7

_____ is usually applied to testing systems of internal control and is concerned with estimating the number of errors



in the population. This sampling calls for an answer on a two way scale (e.g., Yes or No, Right or Wrong). Where as _____ can be used for values such as dollar values, time periods, or weights. Estimates are based on a sample of items such as the value of inventories, the value of disallowances of travel vouchers, or the value of accounts receivable.

- A. Judgment samples, Probability samples
- B. Attributes sampling, Variables sampling
- C. Variables sampling, Attributes sampling
- D. Probability samples, Judgment samples

Correct Answer: B

QUESTION 8

The _____ is the sum of the values of a group of items divided by the number of those items. Arithmetic mean is the most commonly used type of average. Where as _____ is a widely used measure of dispersion. The standard deviation represents the deviations of individual observations from the mean.

- A. Arithmetic mean, standard deviation
- B. Standard deviation, arithmetic mean
- C. Mean, median
- D. Median, mode

Correct Answer: A

QUESTION 9

Managers must measure and track performance because citizens and legislative bodies are increasingly demanding evidence of the appropriate use of public resources and the achievement of public goals. Auditors must understand performance measurement because their audit objectives may call for independent measurement of organizational performance.

- A. Managers, Auditors
- B. Auditors, Managers
- C. Organizers, Leaders
- D. Planners, Organizes

Correct Answer: A

QUESTION 10

In _____ Specific items are selected based on the auditor's knowledge about the population. Where as in



_____ the probability of selecting each item in the population is known before the sample is chosen. Types of probability samples commonly used by auditors include:

- A. Random sample, Probability samples
- B. Stratified sample, Probability samples
- C. Judgment samples, Probability samples
- D. Probability samples, Stratified sample

Correct Answer: C

QUESTION 11

What type of reviews are designed to determine whether the audit units 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

QUESTION 12

The budgeting cycle incorporates all of the following components EXCEPT:

- A. Controlling
- B. Executive preparation
- C. Legislative consideration
- D. Audit and evaluation

Correct Answer: A

QUESTION 13

The goal of the comprehensive approach is to identify potential significant control weaknesses for further review. All of the following are the general steps in the process EXCEPT:

- A. Select a sample of transactions and determine if processes and controls are functioning as intended.
- B. Document and evaluate work processes and controls.
- C. Determine or estimate the effect of control weakness of program goals and objectives.



D. Acceptance of audit findings and corrective action taken.

Correct Answer: A

QUESTION 14

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 15

The ultimate penalty is generally _____ and _____ guidelines are developed to ensure that the termination is warranted and that the employee has been adequately apprised of his or her behavioral problem:

- A. termination, formal
- B. discipline, informal
- C. evaluation, informal
- D. discipline, formal

Correct Answer: A

[IIA-CGAP PDF Dumps](#)

[IIA-CGAP Exam Questions](#)

[IIA-CGAP Braindumps](#)