

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

Certified Government Auditing Professional

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#### QUESTION 1

Following is the information that audit charters generally address.

- A. Definition of the audit unit's responsibilities, goals, and objectives
- B. The phrases used to express the auditor's opinion are "give a true and fair view" or "present fairly, in all material respects", which are equivalent terms.
- C. The objective of an audit of financial statements is to enable the auditor to express an opinion whether the financial statements are prepared, in all material respects, in accordance with an identified financial reporting framework.
- D. The auditor's opinion enhances the credibility of the financial statements, the user cannot assume that the opinion is an assurance as to the future viability of the entity nor the efficiency or effectiveness with which management has conducted the affairs of the entity.

Correct Answer: A

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#### QUESTION 2

Circumstances that contribute to the difficulty of measuring experimental programs include all of the following EXCEPT:

- A. The program can be very small.
- B. The program may not be large enough to draw useful inferences from the results.
- C. Lack of baseline data to compare program results with.
- D. Some outcomes can be hard to measure either from the lack of measurement instruments, such as changes in self-esteem, or from the logistical difficulty in measuring.

Correct Answer: A

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#### 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

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#### QUESTION 4

\_\_\_\_\_ is the fulfillment of responsible ownership on behalf of the community and it is the exercise of authority, direction, and control over an organization.

- A. Credibility
- B. Controllability
- C. Governance
- D. Accountability

Correct Answer: C

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#### QUESTION 5

During the \_\_\_\_\_, the auditor gains an understanding of the entity's computer-related operations and controls and related risks. Where as the \_\_\_\_\_ focuses primarily on substantive tests. These tests generally involve examining source documents that support transactions to determine if they were recorded, processed, and reported properly and completely.

- A. Testing phase, planning phase
- B. Planning phase, testing phase
- C. Reporting phase. Testing phase
- D. Reporting phase, planning phase

Correct Answer: B

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#### QUESTION 6

All Practice Advisories are submitted to a formal review process by the \_\_\_\_\_ or other group designated by the Guidance Planning Committee.

- A. PPF's Professional Issues Committee
- B. IIA's Professional Issues Committee
- C. INTOSAI's professional Committee
- D. IFAC's Professional Committee

Correct Answer: B

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#### QUESTION 7

All of The following are guidelines for developing adequate performance measures EXCEPT:

- A. Use a "family" of measures to capture multiple dimensions of performance.

- B. Renewal application (number of applications received).
- C. Performance measures should be comprehensive enough to reach valid conclusions about the program.
- D. Measures used should focus on measurable aspects of performance.

Correct Answer: B

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#### QUESTION 8

Taxation is the most common form of revenue generation for governments; however, there are other sources. All of the following are some of the common forms of revenue generation EXCEPT:

- A. Property tax -- this is the mainstay of most local governments and is a tax on land and improvements such as buildings.
- B. Income taxes that are paid as a percentage of your income.
- C. Flat tax -- the same tax rate is charged to all taxpayers.
- D. All the liabilities

Correct Answer: D

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#### QUESTION 9

All of the following are the additional terms that, although not mutually exclusive, help define budget authority EXCEPT:

- A. Temporary authority
- B. Definite appropriation authority
- C. Indefinite appropriation authority
- D. Current authority

Correct Answer: A

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#### QUESTION 10

\_\_\_\_\_ involves the comparison of projected costs and projected dollar value of benefits associated with a project or decision. \_\_\_\_\_, in contrast to cost/benefit, compares the cost of a program or activity to a measurable unit of output or outcome (rather than to the estimated or actual dollar benefits).

- A. Cost/benefit analysis, Cost-effectiveness analysis
- B. Cost-effectiveness analysis, Cost/benefit analysis
- C. Ratio analysis, Cost-effectiveness analysis
- D. Regression analysis, Cost-effectiveness analysis

Correct Answer: A

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#### QUESTION 11

Standards must be reviewed and applied appropriately during the conduct of an audit. Following are some illustrations of situations that may arise during the course of an audit EXCEPT:

- A. Qualification
- B. Independence
- C. Communication
- D. Coordination

Correct Answer: D

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#### QUESTION 12

\_\_\_\_\_ assess the overall effect of the program and are typically conducted on a periodic or as needed basis, in contrast to performance measurement, which is performed on an ongoing basis.

- A. Performance evaluation
- B. Program evaluations
- C. Evaluate employees
- D. Evaluate performance

Correct Answer: B

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#### QUESTION 13

The introductory section contains information that is not necessarily related to the financial statement. The introductory section is outside of the audit scope; however, it must be reviewed by the independent auditors to ensure that it does not contain misleading information or contradict the financial information. Components of the introductory section include all of the following EXCEPT:

- A. Report cover
- B. Title page
- C. Certificate of achievement
- D. Offer letter

Correct Answer: D

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**QUESTION 14**

Some of the assistance services auditors may be called on to perform, in addition to conducting audits, include all of the following given below please choose the correct option:

- A. Consulting
- B. Control Self-assessment
- C. Training
- D. All of the above.

Correct Answer: D

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**QUESTION 15**

All of the Following are the major categories of performance measures EXCEPT:

- A. Input measures
- B. Process measures
- C. Control measures
- D. Output measures

Correct Answer: C

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