



IIA

IIA-CGAP-US

**Certified Government Auditing Professional - US
Version**

QUESTION & ANSWERS

Question: 1

Exam A

The characteristics of _____ will vary based on the ____ of the audit unit and the nature of its work. Where as the frequency of required quality assurance reviews varies based on the ____ of standards followed.

- A. Internal quality control systems, length, type
- B. External quality control systems, size, type
- C. External quality control systems, quality, type
- D. Internal quality control systems, size, type

Answer: D

Question: 2

All of the following are the Specific aspects of proper audit supervision EXCEPT:

- A. Ensuring that staff auditors are qualified to perform their assignments and verifying that audit working papers adequately support audit findings, conclusions, and recommendations.
- B. Providing clear and timely instructions to staff so audit objectives are achieved.
- C. Approving the audit program and ensuring that it is followed, unless approved changes are made.
- D. Implemented adequate audit policies and procedures.

Answer: D

Question: 3

There are _____ of audit planning. The first type, which is the focus of this section, involves managements role in setting up _____, authorizing appropriate resources, and selecting the functional areas to be audited. The second type of audit planning, which is discussed in Section II.C.2, involves the _____ associated with specific audits.

- A. Three types, the audit function, controlling
- B. Three types, the control function, planning
- C. Two types, the audit function, planning
- D. Two types, the planning function, planning

Answer: C

Question: 4

The plans developed for the audit function should be updated as circumstances dictate. All of the following are Specific types of plans included EXCEPT:

- A. Goals for the audit unit and criteria to measure progress toward achieving goals.
- B. Followed applicable auditing standards
- C. Staffing plans and financial budgets and activity reports.
- D. Audit work schedules (e.g., activities to be audited, time frames for audit, resource estimates).

Answer: B

Question: 5

All of the following are the factors on which audit work schedules may be based on EXCEPT:

- A. Audit work schedules (activities to be audited, time frames for audit, resource estimates).
- B. The length of time since the area was last audited and the extend and type of findings in the last audit.
- C. Audits prioritized based on assessment of the degree of risk of potential loss (such as potential loss of dollars, lives, or of public trust) associated with the audit area.
- D. The occurrence of major recent changes in operations, programs, systems, or controls and the availability of audit staff resources.

Answer: A

Question: 6

_____ is the Risk in any activity, regardless of the existence or effectiveness of controls. Where as _____ is the extent of uncertainty remaining after the mitigating effects of the control system are in place. The extent to which an organization has implemented controls to minimize the actual occurrence of the risk determines the vulnerability to the risk actually occurring

- A. Potential risk, quality risk
- B. Inherent risk, control risk
- C. Control risk, quality risk
- D. Internal risk, control risk

Answer: B

Question: 7

The risk analysis process involves all of the following given below EXCEPT:

- A. Identify auditable activities (programs, accounts, contracts, transactions)
- B. Estimate the significance of a risk (magnitude of exposure in dollars or other type of measure, type of threat, duration)
- C. Do not Estimate the likelihood that a risk will occur and do not determine how to manage the risks.
- D. Estimate the likelihood that a risk will occur and prioritize risks.

Answer: C

Question: 8

All of the following are guidelines for effective personnel management EXCEPT:

- A. Plan for personnel needs and review hiring results periodically to determine whether personnel needs are being achieved
- B. Estimate the significance of a risk (magnitude of exposure in dollars or other type of measure, type of threat, duration, etc.)
- C. Provide continuing education and training for staff (external or in-house training courses, professional conferences, or seminars).
- D. Develop procedures to identify sources of potential hires, methods of contacting and attracting potential hires, and methods of evaluating and selecting potential hires

Answer: B