

# T estpassport Q&A



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**Exam : IIA-CGAP**

**Title : Certified Government  
Auditing Professional**

**Version : Demo**

1. \_\_\_\_\_ Help define the role and responsibilities of auditors to internal and external entities. Where as \_\_\_\_\_ establish the basic principles and guidance to assist auditors in the performance of their duties?

- A. Technical standards, Standards
- B. Standards, Defense standards
- C. Audit standards, Standards
- D. Standards, Open standards

**Answer: C**

2. Audit standards were developed and are followed for all of the following reasons EXCEPT:

- A. To provide uniform guidance to auditors and to establish a basis for conducting internal and external reviews of quality audits.
- B. To build credibility and confidence in the auditing profession.
- C. To inform customers (the public, public officials, management, stockholders, etc.) about the role of auditing.
- D. Audit staff qualifications and Quality control

**Answer: D**

3. All of the following groups benefit from the existence of audit standards in a variety of ways EXCEPT:

- A. Elected officials and the public receive increased assurance that public funds are being effectively used and monitored
- B. Government organization
- C. Management receives increased assurance that fraud or other organizational deficiencies will be detected and corrected.
- D. External parties and reviewers are provided with usable measurement guidelines.

**Answer: B**

4. Governmental auditing is distinctive and encompasses different requirements from auditing commercial or not-for-profit enterprises.

The standards that apply specifically to government audits are all of the following EXCEPT:

- A. International Auditing and Assurance Standards Board (IAASB).
- B. International Standards for the Professional Practice of Internal Auditing (ISPPIA).
- C. International Standards on Auditing (ISA).
- D. International Organization of Supreme Audit Institutions (INTOSAI) Standards.

**Answer: A**

5. The \_\_\_\_\_ promulgates standards for government organizations.

INTOSAI standards are a model for government audit standards, established and endorsed by the INTOSAI organization, but which must be adopted and/or modified by the \_\_\_\_\_ of any specific country in order to be used?

- A. Supreme Audit Institution (SAI), International Organization of Supreme Audit Institutions (INTOSAI)
- B. International Organization of Supreme Audit Institutions (INTOSAI), International Standards for the Professional Practice of Internal Auditing (ISPPIA)
- C. International Organization of Supreme Audit Institutions (INTOSAI), Supreme Audit Institution (SAI)

D. International Standards for the Professional Practice of Internal Auditing (ISPPA), Supreme Audit Institution (SAI)

**Answer: C**

6.The purpose of the external quality control review is to determine whether the organization'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.

- A. Quality control, Quantity control
- B. Internal quality control system, External quality control
- C. External quality control, Internal quality control system
- D. Quantity control, Quantity control

**Answer: C**

7.One mechanism to help ensure the proper application of audit standards is through \_\_\_\_\_. The purpose of \_\_\_\_\_ is to provide feedback to management on the effectiveness of the quality control policies and procedures of an organization:

- A. An external quality review process
- B. An internal quality review process
- C. Organizational review process
- D. Audit review process

**Answer: B**

8.A \_\_\_\_\_ letter is usually developed with either a qualified or unqualified opinion.

Obviously a qualified opinion will warrant significant remedial action by the audit organization:

- A. Opinion letter
- B. Offer letter
- C. Informal opinion letter
- D. Formal opinion letter

**Answer: D**

9.The application of the appropriate audit standards is dependent on all of the following issues EXCEPT:

- A. Laws and policies of the audit organization.
- B. Regulations
- C. Audit requirements
- D. External control requirement

**Answer: D**

10.The application of appropriate standards depends on all of the following EXCEPT:

- A. The objective of the engagement
- B. Availability of information.
- C. Legally binding agreement
- D. Other mandates or local requirements relevant to the audit organization and the engagement itself.

**Answer: C**

11.Many \_\_\_\_\_ are conducted in accordance with established Standards, INTOSAI, or IFAC standards.

The International Organization of Supreme Audit Institutions \_\_\_\_\_ promulgates standards for government organizations where as the International Federation of Accountants \_\_\_\_\_ provides additional guidance and standards:

- A. Government audits, (IFAC), (INTOSAI)
- B. Government audits, (INTOSAI), (IFAC)
- C. (IFAC), (INTOSAI), Government audits
- D. (IFAC), Government audits, (INTOSAI)

**Answer: B**

12.Section \_\_\_\_\_ will detail some specific audit planning steps that are often utilized to ensure that the appropriate legal and audit standards are applied in \_\_\_\_\_:

- A. Audit proposals, Audit engagements
- B. Audit engagements, II.C.2 (Planning)
- C. II.C.2 (Planning), Audit engagements
- D. Audit engagements, Audit proposals

**Answer: C**

13.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

**Answer: D**

14.Although not a generally accepted practice by most audit organizations, some may not comply with audit standards and call the final product reviews or studies.

The entire following are some specific examples where standards may not be used EXCEPT:

- A. An "assignment" may have an extremely short deadline, making it virtually impossible to comply with all appropriate audit standards.
- B. The organization doesn't follow the audit standards.
- C. Assignments that are strictly tied to compliance with contract terms, regulations, or grant requirements.
- D. The requesting body (legislature, for example) may not want standards to be applied to the assignment.

**Answer: B**

15.The IIA has developed the Professional Practices Framework (PPF). In general, a framework provides a structural blueprint of how a body of knowledge and guidance fits together.

As a coherent system, it facilitates all of the following to a discipline or profession EXCEPT:

- A. Communication skills
- B. Application of concepts

- C. Consistent development
- D. Interpretation and methodologies

**Answer: A**

16.The purpose of the \_\_\_\_\_ is to organize the full range of internal audit guidance in a manner that is readily accessible on a timely basis. By encompassing current internal audit practice as well as allowing for future expansion, the \_\_\_\_\_ is intended to assist practitioners throughout the world in being responsive to the expanding market for high quality internal audit services.

- A. IIA, PPF
- B. PPF, IIA
- C. PPF, PPF
- D. IIA, IIA

**Answer: C**

17.\_\_\_\_\_ is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

- A. Both C and D
- B. Compliance audit
- C. External auditing
- D. Internal auditing

**Answer: D**

18.The purpose of \_\_\_\_\_ is to promote an ethical culture in the profession of internal auditing.

A \_\_\_\_\_ is necessary and appropriate for the profession of internal auditing, founded as it is on the trust placed in its objective assurance about risk management, control, and governance:

- A. Code of ethics, The IIA's Code of Ethics
- B. The IIA's Code of Ethics, Code of ethics
- C. Code of ethics, PPF Code of Ethics
- D. PPF Code of Ethics, Code of ethics

**Answer: B**

19.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.

**Answer: A**

20.The \_\_\_\_\_ address the attributes of organizations and individuals performing internal audit services.

The \_\_\_\_\_ describe the nature of internal audit services and provide quality criteria against which

the performance of these services can be measured:

- A. Performance Standards, Control standards
- B. Control standards, Performance standards
- C. Performance standards, Attribute standards
- D. Attribute Standards, Performance Standards

**Answer: D**