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QUESTION 1

The budget authority is generally a "ceiling" provided by law for obligations and expenditures. Some common forms of budget authority include all of the following EXCEPT:

- A. Appropriation -- this is the most common form of budget authority, which permits agencies to incur obligations and expend funds.
- B. Legal restrictions on an organization
- C. Public debt authority -- funds derived from the sale public debt securities of the federal government.
- D. Contract authority -- statutory authority under which obligations may be entered into prior to receiving an appropriation.

Correct Answer: B

QUESTION 2

The Standards consist of Attribute Standards, Performance Standards and Implementation standards. The _____ address the characteristics of organizations and parties performing internal audit activities. The _____ describe the nature of internal audit activities and provide quality criteria against which the performance of these services can be evaluated. While the Attribute and Performance Standards apply to all internal audit services, the _____ apply to specific types of engagements.

- A. Implementation Standards, Attribute Standards, Performance Standards
- B. Attribute Standards, Implementation Standards, Performance Standards
- C. Attribute Standards, Performance Standards, Implementation Standards
- D. Performance Standards, Implementation Standards, Attribute Standards

Correct Answer: C

QUESTION 3

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.

Correct Answer: C



QUESTION 4

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

Correct Answer: D

QUESTION 5

A material misstatement is one that the auditor determines would change or influence the opinion of a reasonable person relying on the financial statements for information. Material misstatements may result from the following please choose the correct option:

- A. Misapplication of accounting principles.
- B. Omission of necessary information.
- C. Inaccurate or misleading information.
- D. All of the above.

Correct Answer: D

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