

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

Certified Government Auditing Professional

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**QUESTION 1**

If the audit organization has done what is given below then in general, reviewers can conclude there is reasonable assurance that an internal quality control system is effective. Please mark the correct option:

- A. Not allowed applicable auditing standards.
- B. Not implemented adequate audit policies and procedures.
- C. Followed applicable auditing standards.
- D. Not followed applicable auditing standards

Correct Answer: C

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**QUESTION 2**

Who control the operation of the computer system and for the efficient use of computer resources which is responsible?

- A. software programmer
- B. the smart programmer
- C. system programmers
- D. the smart-and-gets-things-done programmer

Correct Answer: C

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**QUESTION 3**

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

Correct Answer: C

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**QUESTION 4**

The audit process helps ensure transparency, probity, prudence, and, of course, accountability in public financial

management. Following are examples of transparency, where public knowledge and scrutiny may change management decisions EXCEPT:

- A. Public employee salaries
- B. Other perks
- C. Private employee salaries
- D. Travel expenses

Correct Answer: C

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#### **QUESTION 5**

Internal auditors are expected to apply and uphold all of the following principles please choose the correct option:

- A. Integrity and Objectivity
- B. Confidentiality
- C. Competency
- D. All of the above

Correct Answer: D

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