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QUESTION 1

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

Correct Answer: C

QUESTION 2

Properly conducted samples can be used to make inferences or generalizations about the entire population. The following four principles should guide sampling design:

- A. A sampling technique should be used in which the probability for selecting any unit in the population can be calculated.
- B. A sample should be drawn that is of appropriate size relative to the size of the population to which generalization is desired. And always test samples to ensure that they are truly representative of the population to which the evaluators hope to generalize on variables of critical interest.
- C. All of the above.
- D. None of the above.

Correct Answer: C

QUESTION 3

The major areas to consider the audit planning process include all of the following given below please choose the correct option:

- A. Collect and analyze background information on area to be audited.
- B. Determine resources available and needed to conduct audit.
- C. Develop audit criteria (criteria should be reasonable, attainable, and relevant).
- D. A and C only

Correct Answer: D

QUESTION 4

_____ 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

QUESTION 5

An assessment of management controls can influence all of the following elements of the audit program EXCEPT:

- A. Structure
- B. Methodology
- C. Scope
- D. Objectives

Correct Answer: A

QUESTION 6

Which services are advisory in nature, and are generally performed at the specific request of an engagement client and also the nature and scope of which services are subject to agreement with the engagement client?

- A. Auditing services
- B. Consulting services
- C. Assurance services
- D. Accounting services

Correct Answer: B

QUESTION 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

Correct Answer: B

QUESTION 8

_____ can be defined as Bids shall be evaluated without discussions. Evaluations should be fairly apparent since price and price-related factors are the prevalent criteria. Where as _____ can be defined as bidders must submit sealed bids to be opened at the time and place stated in the solicitation for the public opening of bids:

- A. Publicizing the invitation for bids, Preparation of invitations for bids.
- B. Evaluation of bids, Submission of bids
- C. Preparation of invitations for bids, Submission of bids
- D. All of the above.

Correct Answer: B

QUESTION 9

Methods of analyzing data in summative evaluations include all of the following EXCEPT:

- A. Content analysis
- B. Experiments
- C. Interviews.
- D. Contact summary form

Correct Answer: AD

QUESTION 10

Internal controls consist of all of the following interrelated components please choose the correct option:

- A. Control Environment and Risk Assessment
- B. Control Activities and Information and Communication
- C. Monitoring
- D. All of the above

Correct Answer: D

QUESTION 11

During the _____, the data are aggregated and formatted in a manner to facilitate management oversight of key measures. Where as the _____ involves management decision-making based upon the program evaluation.

- A. plan" phase, "do" phase,
- B. "do" phase, plan" phase,
- C. "check" phase, "act" phase
- D. "act" phase, "check" phase

Correct Answer: C

QUESTION 12

The _____ mission is to serve the public interest, strengthen the global accountancy profession, and contribute to the development of strong international economies by establishing and promoting adherence to high-quality professional standards, furthering the international convergence of such standards, and speaking out on public interest issues where the profession's expertise is most relevant:

- A. International Standards on Auditing (ISA).
- B. International Organization of Supreme Audit Institutions (INTOSAI) Standards.
- C. The International Federation of Accountants (IFAC)
- D. International Standards for the Professional Practice of Internal Auditing (ISPPA).

Correct Answer: C

QUESTION 13

_____ are the Services rendered by persons who are members of a particular profession or possess a special skill and who are not officers or employees of the contractor. Where as _____ are indefinite delivery requirement contracts for transportation or for transportation related services.

- A. Facilities contract, Building service contract
- B. Professional and consultant services, Transportation term contracts
- C. Building service contract, Facilities contract
- D. Professional and consultant services, Transportation term contracts

Correct Answer: D

QUESTION 14

Comprehensive annual financial report (CAFR) is the report that encompasses all funds and account groups of the primary government (including its blended component units). The CAFR should also encompass all discretely presented component units of the reporting entity. Every CAFR must contain three basic sections are given below please choose the correct option:

- A. Introductory -- Provides general information on the government's structure, personnel, and finances.
- B. Comparability -- Reports should be generally consistent to provide a comparison between entities.
- C. Financial -- Provides information on fund types, individual funds, and account groups.
- D. Statistical -- Provides trend and demographic data to present financial indicators and other useful information to assess a government's financial condition.

Correct Answer: B

QUESTION 15

_____ covers strategy and tactics and concerns the identification of the way information technology can best contribute to the achievement of objectives. Where as _____ covers the identification, development or acquisition, and integration of IT solutions into the business process.

- A. Acquisition and Implementation (AI), Planning and Organization (PO)
- B. Planning and Organization (PO), Acquisition and Implementation (AI)
- C. Delivery and Support (DS), Monitoring (MN)
- D. Monitoring (MN), Delivery and Support (DS)

Correct Answer: B

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