



고객님의 시간을 조금이라도 절약해드리고 공을 적게 들여도 자격증 취득이 쉬워지도록 Itexamdump의 IT전문가들은 최신 실러버스에 따라 몇년간의 노하우와 경험을 충분히 활용하여AGA GFMC시험대비자료를 연구제작하였습니다. AGA GFMC 덤프를 공부하여 시험에서 떨어지는 경우 덤프비용환불 혹은 다른 과목으로 교환하는중 한가지 서비스를 제공해드립니다.

AGA GFMC최신버전 시험대비 공부자료 & GFMC시험대비 최신버전 덩

프 자료

IT업계에 종사하시는 분은 국제공인 IT인증자격증 취득이 얼마나 힘든지 알고 계실것입니다. 특히 시험이 영어로 되어있어 부담을 느끼시는 분도 계시는데 Itexamdump를 알게 된 이상 이런 고민은 버리셔도 됩니다. Itexamdump의 AGA GFMC덤프는 모두 영어버전으로 되어있어AGA GFMC시험의 가장 최근 기출문제를 분석하여 정답까지 작성 해두었기에 문제와 답만 외우시면 시험합격가능합니다.

AGA GFMC 시험요강:

주제	소개
주제 1	<ul style="list-style-type: none">• Auditing: This section of the exam measures the auditing knowledge of financial controllers and government auditors. It focuses on audit standards, types of audits, the audit process, and the responsibilities of both auditors and auditees. Key topics include audit preparation, follow-up, independence, materiality, and the scope of the Single Audit Act. Candidates are also expected to be familiar with fieldwork, reporting, and confidentiality concerns relevant to public sector audits.
주제 2	<ul style="list-style-type: none">• Financial and Managerial Analysis Techniques: This section of the exam measures the skills of budget analysts and financial managers in using quantitative tools and data to assess financial decisions. It includes techniques like trend and ratio analysis, forecasting, regression, and data analytics. It also tests understanding of data sources, reliability, and how forensic auditing can be used for deeper insight into financial activities.
주제 3	<ul style="list-style-type: none">• Financial Management Functions: This section of the exam measures the competencies of public sector finance officers and treasury analysts in managing financial operations in government environments. It covers essential areas such as cash flow practices, investment strategy, debt recovery, and procurement processes. Candidates are expected to understand property and inventory systems, evaluate IT-based financial systems, and apply emerging technologies. Shared services and project management principles are also included as foundational knowledge areas.
주제 4	<ul style="list-style-type: none">• Internal Control: This section of the exam measures the capabilities of compliance officers and internal auditors in implementing and evaluating internal control systems. It includes knowledge of COSO frameworks, OMB standards, and audit procedures aimed at fraud prevention and legal compliance. Candidates must understand roles and responsibilities related to internal control, risk assessment, reporting mechanisms, and enterprise risk management frameworks.
주제 5	<ul style="list-style-type: none">• Performance Measurement• Metrics• Service Efforts and Accomplishments: This section of the exam measures the ability of program managers and strategic planners to align performance indicators with organizational outcomes. It covers the integration of financial and non-financial metrics with strategic goals, the importance of transparency and accountability, and how performance data informs budgetary decisions. Candidates must understand stakeholder engagement, baseline setting, legal compliance, and benchmark creation.

최신 Government Financial Manager GFMC 무료샘플문제 (Q116-Q121):

질문 # 116

A purchasing officer is asked to select a vendor to provide office supplies. Which of the following vendors should be selected?

- A. the third lowest priced qualified bidder who is pending state disbarment
- B. the highest priced qualified bidder with the highest quality products
- C. the mayor's high school classmate's company with the lowest qualified bid
- D. the second lowest priced qualified bidder

정답: C

설명:

Why Select the Lowest Qualified Bidder?

* Procurement rules in government require selecting the lowest qualified bidder to ensure fairness, cost- efficiency, and compliance

with procurement regulations.

* If the mayor's high school classmate's company meets the qualification criteria and provides the lowest bid, there is no conflict of interest unless favoritism or improper influence is proven.

Why Other Options Are Incorrect:

* B. Second lowest priced qualified bidder: Selecting the second lowest bidder without justification violates the principle of fairness and cost-efficiency.

* C. Third lowest bidder pending state disbarment: This vendor is not a qualified bidder due to pending disbarment.

* D. Highest priced qualified bidder with the highest quality products: If quality specifications are already met by lower bidders, selecting the highest-priced bidder is unjustifiable.

References and Documents:

* Federal Acquisition Regulation (FAR): Requires selecting the lowest qualified bidder.

* GAO Guide on Procurement Standards: Emphasizes fairness and cost-effectiveness in vendor selection.

질문 # 117

When reviewing a report on internal control from a shared service provider that noted a weakness, the agency should

- A. ask the service provider to correct the weakness.
- B. refer the weakness to the Contracting Officer.
- C. consider the existence of compensating or mitigating controls.
- D. dismiss the weakness.

정답: C

설명:

* Response to Weaknesses in Shared Service Providers:

* Shared service providers often issue reports on internal controls (e.g., SOC 1 or SOC 2 reports).

* When a weakness is identified, the recipient agency must evaluate whether compensating or mitigating controls exist to address the risk, ensuring continued reliability.

* Explanation of Answer Choices:

* A. Consider the existence of compensating or mitigating controls: Correct. This is a standard response to internal control weaknesses, as outlined in auditing and risk management best practices.

* B. Ask the service provider to correct the weakness: Incorrect. While this may be appropriate, the recipient agency is ultimately responsible for evaluating and addressing the risk.

* C. Dismiss the weakness: Incorrect. Ignoring a weakness can expose the agency to risk.

* D. Refer the weakness to the Contracting Officer: Incorrect. This may be part of the process, but the agency must first assess the impact and controls.

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American Institute of Certified Public Accountants (AICPA), SOC Reports Guidance.

Government Accountability Office (GAO), Internal Control Standards for Federal Agencies.

질문 # 118

When planning for local government financial statement audit, what data source should the auditor consider first?

- A. reconciliations between fund financial statements
- B. previous audit findings
- C. fund financial statements
- D. government-wide financial statements

정답: B

설명:

* Importance of Prior Audit Findings:

* When planning a local government financial statement audit, auditors should first review previous audit findings to identify recurring issues, control weaknesses, or non-compliance areas. This helps auditors focus on areas of higher risk and guides the development of an effective audit strategy.

* Explanation of Answer Choices:

* A. Government-wide financial statements: Important, but these are reviewed after identifying risk areas from prior findings.

* B. Fund financial statements: These are part of the audit process but not the starting point for planning.

* C. Reconciliations between fund financial statements: These are analyzed during the audit but come later in the process.

* D. Previous audit findings: Correct. Reviewing past findings ensures the auditor addresses previously identified risks and compliance issues.

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GAO, Government Auditing Standards (Yellow Book).

AICPA, Audit Planning and Risk Assessment Best Practices.

질문 # 119

All of the following represent selection criteria used to make contract awards EXCEPT contractor

- A. union affiliations.
- B. past performance records.
- C. financial position.
- D. staff expertise.

정답: A

설명:

* Selection Criteria for Contract Awards:

* When awarding contracts, federal, state, and local governments typically evaluate contractors based on objective criteria like staff expertise, past performance, and financial position to ensure the contractor can successfully fulfill the contract requirements.

* Union affiliations is irrelevant to the contractor's ability to meet the contractual obligations and is not a valid selection criterion.

* Explanation of Answer Choices:

* A. Staff expertise: Correctly used to ensure the contractor has qualified personnel.

* B. Past performance records: Correctly used to evaluate the contractor's historical success in fulfilling similar contracts.

* C. Union affiliations: Correct. This is not considered a valid selection criterion for contract awards.

* D. Financial position: Correctly used to assess the contractor's financial stability.

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Federal Acquisition Regulation (FAR) Part 15, Contracting by Negotiation.

Office of Management and Budget (OMB) Circular A-102, Grant and Contract Management Requirements.

질문 # 120

Which element of an inventory management system includes determining how much stock to have on hand?

- A. management control
- B. safeguard control
- C. supply control
- D. inventory control

정답: D

설명:

What Is Inventory Control?

* Inventory control refers to the processes and systems used to manage stock levels, including determining how much inventory to keep on hand, reordering stock, and maintaining optimal levels to meet operational needs while minimizing costs.

* Determining stock levels is a central function of inventory control, ensuring the organization has the right amount of inventory to meet demand without overstocking or understocking.

Why Other Options Are Incorrect:

* B. Safeguard control: This refers to protecting inventory from theft, damage, or loss, not determining stock levels.

* C. Management control: This is a broader term encompassing oversight and governance, not specific to inventory.

* D. Supply control: This typically refers to managing supply chains and suppliers, not the internal control of inventory levels.

References and Documents:

* GAO Inventory Management Guide: Defines inventory control as the process of determining and maintaining appropriate stock levels.

* Best Practices in Government Inventory Management (AGA): Emphasizes the role of inventory control in balancing supply and demand.

질문 # 121

Itexamdump의 AGA GFMC 시험자료의 문제와 답이 실제 시험의 문제와 답과 아주 비슷합니다. 우리의 짧은 학습가이드로 빠른 시일 내에 관련지식을 터득하여 응시준비를 하게 합니다. 우리는 우리의 AGA GFMC 인증 시험덤프로 시험패스를 보장합니다.

[illegible]

BONUS!!! Itexamdump GFMC 시험 문제집 전체 버전을 무료로 다운로드하세요: https://drive.google.com/open?id=1ZayURU8ZPMUvMyy8NI9xwZv_4tNcNfpO