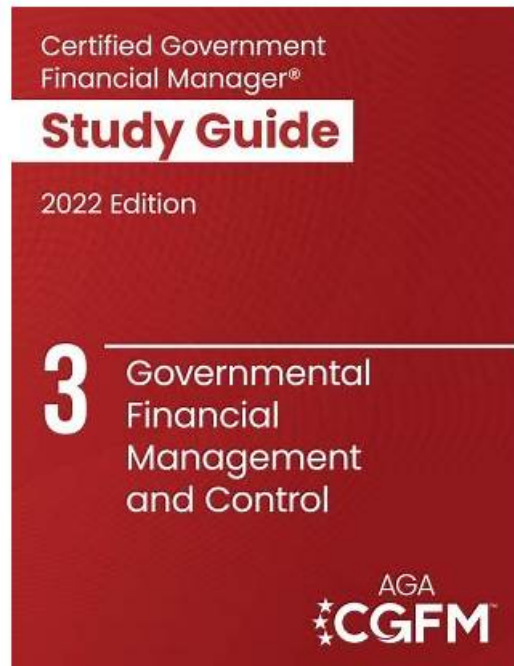


Kostenlose Examination 3: Governmental Financial Management and Control (GFMC) vce dumps & neueste GFMC examcollection Dumps



2025 Die neuesten Zertpruefung GFMC PDF-Versionen Prüfungsfragen und GFMC Fragen und Antworten sind kostenlos verfügbar: <https://drive.google.com/open?id=1oez1ZLSwteWSZY5w6vXNpFiLatt9EjM7>

Mit der Ankunft der Flut des Informationszeitalters im 21. Jahrhundert müssen die Menschen ihre Kenntnisse verbessern, um sich dem Zeitalter anzupassen. Aber das ist noch nicht genügend. In der IT-Branche ist AGA GFMC Zertifizierungsprüfung ganz notwendig. Aber diese Prüfung ist ganz schwierig. Sie können auch internationale Anerkennung und Akzeptanz erhalten, eine glänzende Zukunft haben und ein hohes Gehalt beziehen. Zertpruefung verfügt über die weltweit zuverlässigsten IT-Schulungsmaterialien und mit ihm können Sie Ihre wunderbare Pläne realisieren. We garantieren Ihnen 100%, die Prüfung zu bestehen. Bewerber, die an der AGA GFMC Zertifizierungsprüfung teilnehmen, warum zögern Sie noch. Schnell, bitte!

AGA GFMC Prüfungsplan:

Thema	Einzelheiten
Thema 1	<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.

Thema 2	<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.
Thema 3	<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.
Thema 4	<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.
Thema 5	<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.

>> GFMC Vorbereitung <<

GFMC zu bestehen mit allseitigen Garantien

Unser Zertpruefung hat langjährige Schulungserfahrungen über IT-Zertifizierungsprüfungen. Die Schulungsunterlagen zur AGA GFMC Prüfung von Zertpruefung sind zuverlässig. Unser Eliteteam aktualisiert ständig die neuesten Schulungsunterlagen zur AGA GFMC Prüfung. Unsere Angestellten haben sich sehr viel Mühe dafür geben, um Ihnen zu helfen, eine gute Note in der Prüfung zu bekommen. Es ist sicher, dass Zertpruefung Ihnen die realen und besten Schulungsunterlagen zur AGA GFMC Prüfung bietet.

AGA Examination 3: Governmental Financial Management and Control (GFMC) GFMC Prüfungsfragen mit Lösungen (Q116-Q121):

116. Frage

In an attestation engagement, which party would make an assertion about a subject matter?

- A. auditor
- B. practitioner
- **C. management**
- D. user

Antwort: C

Begründung:

What Is an Attestation Engagement?

An attestation engagement is a type of professional service where an independent practitioner (typically an auditor or CPA) evaluates and provides a report on assertions made by another party about a specific subject matter. These engagements follow standards set by organizations like the AICPA or GAO.

Who Makes the Assertion?

* Management's Role: Management is the party responsible for making an assertion about the subject matter under review. For example, management might assert that internal controls are effective or that financial statements are fairly presented.

- * Auditor/Practitioner's Role: The auditor or practitioner examines the evidence related to the assertion and provides an opinion or conclusion based on that examination.
- * User's Role: The users are the stakeholders (e.g., investors, regulators) who rely on the practitioner's report, but they do not make assertions.
- Why Other Options Are Incorrect:
 - * B. Auditor/Practitioner: The auditor or practitioner evaluates the assertion made by management, not the other way around.
 - * C. Practitioner: See above—practitioners don't make assertions.
 - * D. User: Users are the intended audience of the attestation report, not the party making assertions.
- References and Documents:
 - * AICPA Attestation Standards (SSAEs): Clarifies the role of management in making assertions during attestation engagements.
 - * GAO's Government Auditing Standards (Yellow Book): Provides additional guidance on the roles of parties in attestation engagements.

117. Frage

Simplified acquisition processes assist an agency by

- A. maintaining the competitive bid requirement and allowing credit card purchases.
- B. increasing the number of requisitions processed.
- C. reducing acquisition staff and managerial oversight.
- **D. providing access to bulk purchase discounts and reducing administrative costs.**

Antwort: D

Begründung:

What Are Simplified Acquisition Processes?

Simplified acquisition processes are procurement methods designed to streamline purchasing for government agencies. These processes reduce the administrative burden for smaller purchases, typically below a certain dollar threshold (as defined in the Federal Acquisition Regulation (FAR)).

How Do These Processes Assist Agencies?

- * Bulk Purchase Discounts: Simplified acquisition allows agencies to leverage economies of scale and negotiate bulk purchase discounts for commonly used goods and services.
- * Reduced Administrative Costs: By simplifying documentation, reducing oversight requirements, and accelerating the approval process, these methods lower administrative costs and increase efficiency.

Why Other Options Are Incorrect:

- * A. Maintaining the competitive bid requirement and allowing credit card purchases: While simplified acquisitions may allow credit card purchases, the focus is not maintaining competitive bids but reducing costs and streamlining the process.
- * C. Increasing the number of requisitions processed: The goal is efficiency, not increasing the volume of requisitions.
- * D. Reducing acquisition staff and managerial oversight: These processes may simplify oversight but do not aim to reduce staff; instead, they help existing staff work more efficiently.

References and Documents:

- * Federal Acquisition Regulation (FAR) Part 13: Covers simplified acquisition processes and their intended benefits.
- * GAO Reports on Federal Procurement (2020): Highlights the cost savings and efficiencies gained through simplified acquisition methods.

118. Frage

GPRA requires agencies to prepare and submit a strategic plan, an annual performance plan and

- **A. an annual performance report.**
- B. a SEA report.
- C. a five-year performance plan.
- D. the prior year's audited financial report.

Antwort: A

Begründung:

What Does GPRA Require?

The Government Performance and Results Act (GPRA) mandates that federal agencies prepare:

- * A strategic plan outlining long-term goals.
- * An annual performance plan detailing the objectives and performance measures for the upcoming year.

* An annual performance report evaluating the agency's success in meeting the goals outlined in the annual performance plan.

Why Is the Annual Performance Report Important?

* The annual performance report provides accountability and transparency by comparing actual results to planned goals. It allows Congress and the public to assess how effectively the agency is achieving its mission.

Why Other Options Are Incorrect:

* A. A five-year performance plan: GPRA requires a strategic plan (updated every four years), not a separate five-year performance plan.

* C. SEA Report: This refers to Service Efforts and Accomplishments reporting, which is not mandated by GPRA.

* D. The prior year's audited financial report: While financial reports are important, they are separate from the performance reporting requirements of GPRA.

References and Documents:

* Government Performance and Results Act (1993): Requires agencies to submit strategic plans, annual performance plans, and annual performance reports.

* GAO Reports on GPRA Compliance: Emphasizes the role of annual performance reports in promoting accountability.

119. Frage

A township wants to buy a new piece of equipment that will reduce costs by \$20,550 at the end of year 2. If the township could invest its funds at a rate of 10%, what is the most the township should spend now to get the return it desires?

- A. \$20,550
- B. \$16,440
- C. \$16,983
- D. \$18,495

Antwort: C

Begründung:

What Are We Solving For?

* We are calculating the present value (PV) of \$20,550 to be received at the end of year 2 using a discount rate of 10%.

* The formula for present value is: $PV = \frac{FV}{(1 + r)^n}$

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