

AGA GFMCダウンロード、GFMC受験対策解説集



AGA GFMC

Examination 3: Governmental Financial Management and Control (GFMC)

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ShikenPASSは多くの人に便利を与えるとともに、多くの人の夢が実現させるサイトでございます。もし君はまだIT試験で心配すれば、私達ShikenPASSのGFMC問題集を選んでください。ShikenPASSは長年の研究をわたりて研ITの認証試験に関する品質が高く、範囲は広い教育資料が開発しました。それは確かに君のGFMC試験に役に立つとみられます。

AGA GFMC 認定試験の出題範囲：

トピック	出題範囲
トピック 1	<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.

トピック 2	<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.
トピック 3	<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.
トピック 4	<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.
トピック 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.

>> AGA GFMCダウンロード <<

GFMC受験対策解説集 & GFMC復習対策書

仕事に取り掛かって顧客とやり取りする前に厳密に訓練された責任ある忍耐強いスタッフ。GFMC試験の準備の質を実践し、経験すると、それらの保守性と有用性を思い出すでしょう。GFMC練習教材が試験受験者の98%以上が夢の証明書を取得するのに役立った理由を説明しています。あなたもそれを手に入れることができると信じてください。

AGA Examination 3: Governmental Financial Management and Control (GFMC) 認定 GFMC 試験問題 (Q19-Q24):

質問 # 19

Which of the following is an example of an internal control weakness?

- A. Management policy allows project managers to oversee controls of companies in which they have a material interest.
- B. The accounting department has one clerk prepare vendor payments and another clerk reconcile bank accounts.
- C. The budget department staff is responsible for preparing the budget and for reporting on budget cost variances.
- D. The contract department staff awards contracts and maintains a database for vendor information.

正解: A

解説:

* Definition of Internal Control Weakness: Internal control weaknesses occur when controls fail to prevent or detect errors, fraud, or conflicts of interest. Allowing project managers to oversee companies in which they have a material interest introduces a conflict of interest, undermining internal controls.

* Explanation of Answer Choices:

* A. The contract department staff awards contracts and maintains a database for vendor information: While not ideal, this does not automatically signal a critical control weakness.

* B. Management policy allows project managers to oversee controls of companies in which they have a material interest: Correct. This represents a serious conflict of interest and lack of independence.

* C. The budget department staff is responsible for preparing the budget and for reporting on budget cost variances: This may

indicate concentration of duties but is less severe than a direct conflict of interest.

* D. The accounting department has one clerk prepare vendor payments and another clerk reconcile bank accounts: This demonstrates good segregation of duties, not a weakness.

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COSO, Internal Control - Integrated Framework.

GAO, Standards for Internal Control in the Federal Government (Green Book).

質問 # 20

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

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

正解: C

解説:

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.

質問 # 21

The first step in assessing an agency's internal control program's compliance with applicable laws and regulations is to

- A. request a compliance review from the agency's chief legal officer.
- B. review legal actions against the agency for noncompliance with laws and regulations.
- C. contact the legislature to secure its views on any areas of regulatory noncompliance.
- **D. develop an inventory of the applicable laws and regulations.**

正解: D

解説:

* First Step in Assessing Compliance:

* The first step in evaluating compliance is to develop a comprehensive inventory of all applicable laws and regulations that the agency must follow.

* This ensures the assessment process is thorough and based on a clear understanding of the regulatory environment.

* Explanation of Answer Choices:

* A. Review legal actions against the agency for noncompliance with laws and regulations:

Important, but this comes later as part of identifying past compliance issues.

* B. Contact the legislature to secure its views on any areas of regulatory noncompliance:

Unnecessary for the initial step of compliance assessment.

* C. Develop an inventory of the applicable laws and regulations: Correct. This is the foundational step to ensure all relevant requirements are included in the assessment.

* D. Request a compliance review from the agency's chief legal officer: Incorrect. While legal advice may be helpful, it is not the starting point for compliance assessment.

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GAO, Standards for Internal Control in the Federal Government (Green Book).

質問 # 22

One of the minimum components of a government financial system is

- A. performance management reporting.
- B. automated transaction processing.
- C. general ledger account definition.
- D. debt-reduction analysis.

正解: C

解説:

* Minimum Components of a Government Financial System:

* A general ledger is the foundation of any financial system, providing a complete record of all financial transactions.

* The definition of general ledger accounts ensures proper classification, tracking, and reporting of financial activities.

* Explanation of Answer Choices:

* A. Automated transaction processing: Incorrect. While automation is beneficial, it is not a "minimum" requirement. Manual systems can still exist.

* B. Debt-reduction analysis: Incorrect. This is a financial management activity, not a core component of the financial system.

* C. Performance management reporting: Incorrect. Performance reporting is separate from the foundational financial system.

* D. General ledger account definition: Correct. This is a fundamental element of any government financial system.

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GAO, Standards for Internal Control in the Federal Government (Green Book).

GASB, Codification of Governmental Accounting and Financial Reporting Standards.

質問 # 23

Federal entities primarily assess internal controls to

- A. ensure there is no fraud, waste or abuse within the entity.
- B. determine what legislation is not applicable to the entity.
- C. confirm that all management objectives will be met.
- D. identify program areas where efficiencies may be gained.

正解: D

解説:

* Federal Entities and Internal Controls:

* Federal entities assess internal controls to ensure efficient, effective, and economical use of resources while achieving program objectives.

* Internal control assessments often identify areas for improvement, such as reducing waste or increasing operational efficiency.

* Explanation of Answer Choices:

* A. Confirm that all management objectives will be met: Internal controls reduce risk but do not guarantee all objectives will be achieved.

* B. Identify program areas where efficiencies may be gained: Correct. Internal controls are assessed to optimize operations and identify improvements.

* C. Ensure there is no fraud, waste, or abuse within the entity: While controls mitigate risks of fraud, waste, or abuse, assessments aim to identify opportunities for efficiency.

* D. Determine what legislation is not applicable to the entity: This is unrelated to internal control assessments.

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GAO, Standards for Internal Control in the Federal Government (Green Book).

Office of Management and Budget (OMB), Circular A-123, Internal Control Systems.

質問 # 24

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