

# GMFC試験問題集 & GMFC合格率



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弊社の資料はすばらしくて、AGAのGMFC問題集などを含めています。これらの問題集は詳しい答えと解説があります。それに、我々は一番行き届いたアフターサービスを提供して、あなたの利益を保証します。お客様はGMFC問題集を購入するなら、一年の更新サービスと半年の返金サービスが得られています。この期間、我々はGMFC問題集に関するサービスを提供します。

>> GMFC試験問題集 <<

## GMFC合格率、GMFC模擬資料

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## AGA Examination 3: Governmental Financial Management and Control (GMFC) 認定 GMFC 試験問題 (Q115-Q120):

質問 # 115

What might be a cost-effective solution for a local public school to reduce increasing special education costs without violating federal maintenance of effort requirements?

- A. Develop a shared services agreement with surrounding districts.
- B. Shift a portion of the costs in the form of a fee to parents.
- C. Decrease budget allocation for special education services.
- D. Outsource special needs services to a private contractor.

正解: A

解説:

Why Shared Services Agreements Are Cost-Effective:

\* A shared services agreement allows multiple school districts to pool resources and share the costs of special education services, such as specialized staff, transportation, or facilities.

\* This reduces duplication of services, increases efficiency, and helps lower costs without reducing the quality of education provided.

Why Federal Maintenance of Effort (MOE) Requirements Matter:

\* Under federal law, schools must maintain a certain level of funding for special education services to receive federal grants. Cutting budgets or shifting costs directly to parents would likely violate MOE requirements.

Why Other Options Are Incorrect:

\* A. Shift a portion of the costs in the form of a fee to parents: This violates federal regulations, as public schools cannot charge parents for special education services.

\* B. Decrease budget allocation for special education services: This would also violate MOE requirements and reduce services for students with special needs.

\* D. Outsource special needs services to a private contractor: While outsourcing can be an option, it may not always reduce costs and could introduce additional risks (e.g., quality concerns or compliance issues).

References and Documents:

\* Individuals with Disabilities Education Act (IDEA): Mandates federal MOE requirements for special education funding.

\* GAO Report on Shared Services in Education: Highlights cost-saving benefits of shared services agreements.

#### 質問 # 116

The Single Audit Act requires

- A. agencies to use an audit process to maximize the value of and manage acquisition risks.
- B. agencies to establish and assess internal controls related to audits.
- C. financial statement audits of non-federal entities that receive or administer grant awards of federal funds.
- D. federal departments to have single audits of financial management systems.

正解: C

解説:

What Does the Single Audit Act Require?

\* The Single Audit Act requires non-federal entities (e.g., state and local governments, nonprofit organizations) that receive significant federal funds to undergo a single, organization-wide audit.

\* The audit focuses on both the entity's financial statements and its compliance with federal program requirements.

Why Is Option A Correct?

\* The Single Audit Act ensures accountability and transparency in the use of federal funds by requiring financial statement audits and compliance testing for grant recipients.

Why Other Options Are Incorrect:

\* B. Using audits to manage acquisition risks: This relates to procurement and contract management, not the Single Audit Act.

\* C. Single audits of federal financial management systems: The act applies to non-federal entities, not federal agencies.

\* D. Establishing internal controls related to audits: While internal controls are assessed during a single audit, the act does not mandate their establishment.

References and Documents:

\* Single Audit Act of 1984 (Amended 1996): Specifies the requirements for audits of non-federal entities receiving federal funds.

\* OMB Circular A-133 (Superseded by Uniform Guidance, 2 CFR Part 200): Provides detailed guidance on single audit requirements.

#### 質問 # 117

A state transfers cash to a broker and the broker transfers securities to the state, promising to repay the cash plus interest in exchange for the return of the same securities. This transaction is an example of

- A. a reverse repurchase agreement.

- B. a mutual buy-sell agreement.
- C. an arbitrage agreement.
- D. a repurchase agreement.

正解: D

解説:

\* Definition of a Repurchase Agreement (Repo): A repurchase agreement is a short-term financial transaction where one party sells securities to another with an agreement to repurchase them at a later date for a specified price, which includes interest. It functions as a secured loan.

\* Transaction Description:

\* The state transfers cash to a broker.

\* The broker provides securities as collateral and agrees to repay the cash plus interest in exchange for the return of the same securities. This arrangement matches the definition of a repurchase agreement.

\* Explanation of Answer Choices:

\* A. Arbitrage agreement: Arbitrage involves exploiting price differences in markets, unrelated to this transaction.

\* B. Repurchase agreement: Correct, as it fits the definition.

\* C. Mutual buy-sell agreement: This involves agreements to buy and sell assets, unrelated to this financial transaction.

\* D. Reverse repurchase agreement: Incorrect, as the state would be the borrower, not the lender, in a reverse repo.

:

U.S. Department of the Treasury, Guide to Federal Investments.

Financial Accounting Standards Board (FASB), Accounting for Repurchase Agreements.

#### 質問 # 118

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

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

正解: D

解説:

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.

#### 質問 # 119

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

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

- D. fund financial statements

正解: A

解説:

\* 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.

## 質問 # 120

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