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AGA Examination 3: Governmental Financial Management and Control (GFMC) Sample Questions (Q70-Q75):

NEW QUESTION # 70

Performance measures that relate program inputs to program outcomes are called

- A. process measures.
- **B. cost-effectiveness measures.**
- C. efficiency measures.
- D. activity measures.

Answer: B

Explanation:

* Definition of Cost-Effectiveness Measures:

* Cost-effectiveness measures assess the relationship between inputs (resources used) and outcomes (results achieved) to determine whether a program delivers value for the resources invested.

* Explanation of Answer Choices:

* A. Efficiency measures: Incorrect. These relate inputs to outputs, focusing on how efficiently resources are used to produce services, but not directly tied to outcomes.

- * B. Process measures: Incorrect. These measure activities or steps within a program but do not assess outcomes.
- * C. Cost-effectiveness measures: Correct. These directly link inputs to outcomes, measuring the program's effectiveness in achieving its objectives relative to costs.
- * D. Activity measures: Incorrect. These track the level of activity or effort but not outcomes or effectiveness.

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GASB, Performance Measurement and Reporting for Government Programs.
GAO, Best Practices in Measuring Program Effectiveness.

NEW QUESTION # 71

Management segregates duties among staff in order to reduce the risk of fraud

- A. rationalization.
- **B. opportunity.**
- C. detection.
- D. pressure.

Answer: B

Explanation:

Segregation of Duties and the Fraud Triangle:

* The Fraud Triangle identifies three conditions that contribute to fraud: pressure, opportunity, and rationalization.

* Segregating duties (e.g., separating authorization, recordkeeping, and asset custody) is specifically designed to reduce opportunity, which is the chance for an employee to commit fraud without detection.

Why Opportunity Is Key:

* If one person has too much control over a process, they may exploit it for personal gain. Segregating duties creates checks and balances, making it harder for fraudulent activities to go unnoticed.

Why Other Options Are Incorrect:

* A. Pressure: Pressure refers to personal or financial stresses that drive someone to commit fraud, but segregation of duties does not address this directly.

* C. Rationalization: Rationalization involves justifying fraudulent behavior, which segregation does not prevent.

* D. Detection: While segregation can aid in fraud detection, its primary role is to reduce opportunities for fraud.

References and Documents:

* GAO Standards for Internal Control (Green Book): Emphasizes segregation of duties as a control to mitigate opportunities for fraud.

* COSO Internal Control Framework: Identifies segregation of duties as a key tool to reduce fraud risk.

NEW QUESTION # 72

How may a city parks and recreation director meaningfully assess the performance of the department's grounds maintenance division?

- A. evaluate funds spent on grounds maintenance
- B. analyze grounds maintenance staffing levels
- **C. compare cost per acre maintained to cost per acre maintained in another jurisdiction**
- D. use a single measure of citizen satisfaction with parks and recreation

Answer: C

Explanation:

Why Is This the Best Measure for Performance?

* Comparing the cost per acre maintained to that of another jurisdiction provides a meaningful benchmark for performance evaluation. It allows the director to assess how efficiently the department is operating relative to similar organizations.

* This comparison ensures that the department is managing resources effectively and identifies potential areas for improvement.

Why Other Options Are Incorrect:

* A. Use a single measure of citizen satisfaction: While citizen satisfaction is important, it is subjective and does not provide insight into operational efficiency.

* B. Evaluate funds spent on grounds maintenance: Total spending does not measure efficiency or productivity; it merely reflects the amount allocated.

* C. Analyze staffing levels: Staffing levels do not directly measure performance; they are only one factor in determining efficiency.

References and Documents:

- * Governmental Performance Reporting (AGA): Recommends using comparative benchmarks for evaluating efficiency in service delivery.
- * Performance Management Framework by GAO: Highlights cost-effectiveness metrics such as cost per acre maintained.

NEW QUESTION # 73

Given the information below, which control would be the lowest priority?

Asset \$ Amount at Risk Cost of Control

- A. Asset A \$ 150,000 \$15,000
- B. Asset C \$2,000,000 \$50,000
- C. Asset D \$500,000 \$20,000
- **D. Asset B \$6,000 \$ 2,500**

Answer: D

Explanation:

How to Prioritize Controls Based on Cost and Risk:

* The priority of a control is based on its cost-effectiveness. Controls that protect assets with higher risk exposure relative to the cost of the control should be prioritized. The formula to calculate cost-effectiveness is: $\text{Cost-Effectiveness} = \frac{\text{Cost of Control}}{\text{Asset Amount at Risk}}$

* Lower ratios indicate more cost-effective controls.

Calculations:

- * Asset A: $\$15,000 / \$150,000 = 0.10$ (10%)
- * Asset B: $\$2,500 / \$6,000 = 0.42$ (42%)
- * Asset C: $\$50,000 / \$2,000,000 = 0.025$ (2.5%)
- * Asset D: $\$20,000 / \$500,000 = 0.04$ (4%)

Lowest Priority:

* Asset B has the highest ratio (42%), meaning it is the least cost-effective and should be the lowest priority for controls.

References and Documents:

- * COSO Internal Control Framework: Discusses cost-benefit analysis for prioritizing controls.
- * GAO Risk Management Guide: Emphasizes evaluating control cost-effectiveness relative to asset risk.

NEW QUESTION # 74

The National Performance Management Advisory Commission established a comprehensive framework that incorporates performance measurement into the

- A. audit procedures.
- B. internal control plan.
- **C. budget process.**
- D. financial statements.

Answer: C

Explanation:

National Performance Management Advisory Commission Framework:

* The National Performance Management Advisory Commission developed a comprehensive framework to integrate performance measurement into government operations.

* One of its primary goals was to incorporate performance metrics into the budget process to align resource allocation with program outcomes.

* This ensures that budgeting decisions are informed by program performance, improving efficiency and accountability.

Why the Budget Process?

* By linking performance to budgeting, governments can prioritize funding for programs that demonstrate effectiveness and reduce funding for underperforming initiatives.

Why Other Options Are Incorrect:

- * A. Internal control plan: Internal controls focus on risk management, not incorporating performance measurement.
- * B. Financial statements: Performance metrics are not reported in financial statements, which focus on financial position and results.
- * C. Audit procedures: Audits verify financial accuracy and compliance but do not incorporate performance measurement.

References and Documents:

- * National Performance Management Advisory Commission Report (2010): Recommends integrating performance measurement into the budget process.
- * GAO Guide on Performance Budgeting: Explains how performance metrics inform budget decisions.

NEW QUESTION # 75

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