

# GFMC受験対策書、GFMC資格講座



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## >> GFMC受験対策書 <<

# 実用的GFMC | 効率的なGFMC受験対策書試験 | 試験の準備方法 Examination 3: Governmental Financial Management and Control (GFMC) 資格講座

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## AGA Examination 3: Governmental Financial Management and Control (GFMC) 認定 GFMC 試験問題 (Q68-Q73):

### 質問 # 68

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

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

正解: B

解説:

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.

#### 質問 # 69

In an internal control evaluation, what are the roles of management and the auditor regarding the risk of fraud, waste and abuse?

- **A. Management identifies risks, auditors assess control effectiveness.**
- B. Auditors identify risks, management implements control measures.
- C. Management mitigates risks, auditors monitor compliance with controls.
- D. Both management and auditors determine risk tolerance levels.

正解: A

解説:

Role of Management in Internal Control Evaluation:

\* Responsibility for Risk Identification:Management has the primary responsibility for designing, implementing, and maintaining an effective system of internal controls. As part of this process, management identifies the risks related to fraud, waste, and abuse that could impact financial reporting or operational efficiency.

\* Mitigating Risks:Once risks are identified, management is responsible for mitigating them by developing appropriate policies, procedures, and controls.

Role of the Auditor in Internal Control Evaluation:

\* Assessing Control Effectiveness:Auditors are not responsible for designing or implementing controls; rather, their role is to evaluate whether the controls put in place by management are effective. They do this through testing, observation, and other audit procedures.

\* Fraud Risk Assessment:As part of their duties under Generally Accepted Government Auditing Standards (GAGAS), auditors must assess the risk of material misstatement due to fraud and evaluate how management's controls address those risks.

Why Other Options Are Incorrect:

\* B.Auditors do not identify risks-this is management's job. Auditors evaluate and assess the controls already in place.

\* C.Determining risk tolerance is a governance and management responsibility, not the joint responsibility of auditors and management.

\* D.Management mitigates risks, but auditors don't monitor compliance with controls-they test and evaluate the controls as part of their audit procedures.

References and Documents:

\* GAGAS (Yellow Book) by GAO:Emphasizes management's responsibility for risk identification and the auditor's responsibility for assessing control effectiveness.

\* COSO Internal Control Framework (2013):Highlights management's responsibility for risk assessment and control design, while auditors provide independent assurance.

#### 質問 # 70

The first step when gathering data for making strategic sourcing decisions is

- **A. researching spend data by category for each business unit.**
- B. contacting business units to find out if there are existing purchasing contracts in place.
- C. contacting vendors to submit bids under the request for bid process.
- D. developing supplier performance measures to add into the purchase agreements.

正解: A

解説:

What Is Strategic Sourcing?

Strategic sourcing is a systematic process aimed at optimizing an organization's purchasing activities to maximize value and minimize costs. It involves analyzing spending, selecting suppliers, and negotiating contracts strategically rather than reactively.

Why Start with Spend Data?

\* Analyzing Spend Data:The first step is to understand the organization's current spending patterns by analyzing spend data by category and by business unit. This helps identify high-cost areas, redundancies, and opportunities for cost savings.

\* Importance of Data-Driven Decisions:Without knowing where and how money is being spent, it's impossible to make informed strategic sourcing decisions.

Why Other Options Are Incorrect:

\* A. Contacting Vendors:Vendors are contacted later in the process after the spend analysis is complete and sourcing strategies are

determined.

\* C. Contacting Business Units: While checking for existing contracts is part of the process, it happens after analyzing spend data.

\* D. Developing Supplier Performance Measures: This step occurs much later, typically after supplier selection and contract execution.

References and Documents:

\* GAO Guide to Strategic Sourcing (2013): Recommends starting with a detailed spend analysis as the foundation for effective sourcing decisions.

### 質問 # 71

A local government is reviewing the performance of a contractor that is collecting trash for the county.

Performance can be measured based upon the cost

- A. per mile travelled.
- B. comparison with closest comparable jurisdiction.
- C. per ton of trash collected.
- D. per employee.

正解: C

解説:

Why Measure Performance Based on Cost per Ton of Trash Collected?

\* Cost per ton of trash collected is a direct, objective, and quantifiable measure of the contractor's performance. It reflects how efficiently the contractor is operating relative to the amount of trash being managed.

\* This measure aligns with the principle of output-based performance evaluation, which focuses on results (e.g., tons of trash collected) rather than inputs or unrelated factors.

Why Other Options Are Incorrect:

\* A. Per mile traveled: Mileage is not directly tied to performance; it depends on the route structure and geography, not the quantity of trash collected.

\* C. Comparison with closest comparable jurisdiction: While this may provide context, it is not a specific performance measure.

\* D. Per employee: Employee count does not directly measure performance or efficiency in trash collection operations.

References and Documents:

\* GAO Guide on Contract Performance Evaluation: Recommends using measurable and outcome-based metrics like cost per ton collected for performance reviews.

\* Best Practices in Local Government Contracting (AGA): Highlights output-based measures for evaluating contractor performance.

### 質問 # 72

When considering materiality during the planning phase for the field work for a financial audit, the dollar threshold for materiality is determined by the

- A. auditee.
- B. auditor.
- C. audit committee.
- D. auditor in consultation with the auditee.

正解: B

解説:

Materiality in Auditing:

\* Materiality refers to the significance of misstatements or omissions in financial statements that could influence the decisions of users relying on those statements.

\* During the planning phase of a financial audit, the auditor determines the dollar threshold for materiality based on professional judgment, considering the size and nature of the auditee's operations and the needs of financial statement users.

Why the Auditor Determines Materiality:

\* The auditor has the responsibility to form an independent opinion on the financial statements and must determine materiality thresholds to design audit procedures effectively.

\* Materiality thresholds guide the extent of testing and ensure the audit focuses on areas most likely to impact decision-making.

Why Other Options Are Incorrect:

\* B. Auditee: The auditee provides the information, but it does not decide the materiality threshold.

\* C. Auditor in consultation with the auditee: The auditor may consult with the auditee for context, but the final determination is solely

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